

# Supplemental Information

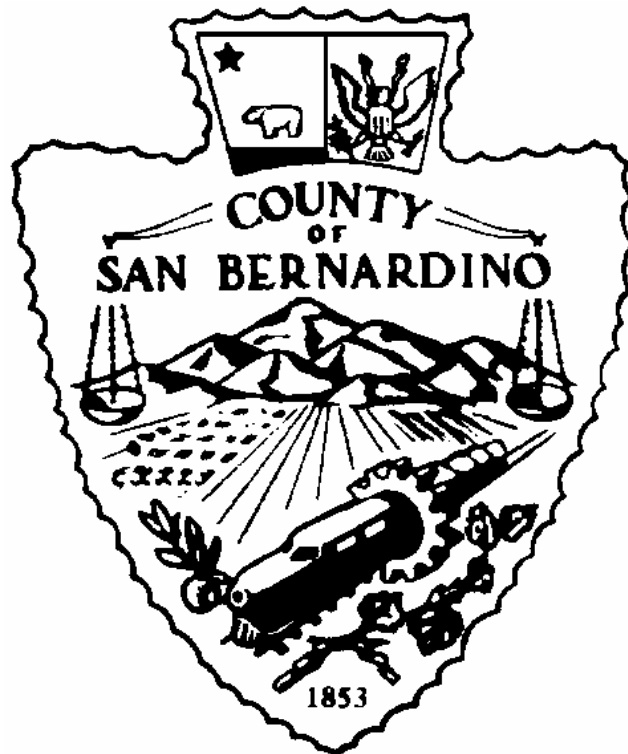
## Comprehensive Annual Financial Report



Combined  
Financial  
Statements  
Nonmajor  
Governmental  
Funds

Comprehensive Annual  
Financial Report





COUNTY OF SAN BERNARDINO  
COMBINED BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2006 (IN THOUSANDS)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PERMANENT FUNDS	TOTAL NONMAJOR FUNDS
<b>ASSETS</b>					
CASH AND CASH EQUIVALENTS (NOTE 6)	\$ 308,073	\$ 12,932	\$ 143,706	\$ 512	\$ 465,223
INVESTMENTS (NOTE 6)	-	13,193	-	-	13,193
ACCOUNTS RECEIVABLES - NET	187	-	-	-	187
TAXES RECEIVABLE	12,325	-	-	-	12,325
INTEREST RECEIVABLE	-	205	13	-	218
OTHER RECEIVABLES	9	-	-	-	9
DUE FROM OTHER FUNDS (NOTE 7)	15,285	4	2,648	5	17,942
DUE FROM OTHER GOVERNMENTS	20,298	-	-	-	20,298
LAND HELD FOR RESALE	2,497	-	257	-	2,754
INVENTORIES	185	-	-	-	185
INTERFUND RECEIVABLE (NOTE 7)	400	-	-	-	400
RESTRICTED CASH AND INVESTMENTS (NOTES 6 & 8)	174	-	-	-	174
TOTAL ASSETS	<u>\$ 359,433</u>	<u>\$ 26,334</u>	<u>\$ 146,624</u>	<u>\$ 517</u>	<u>\$ 532,908</u>
<b>LIABILITIES AND FUND BALANCES</b>					
ACCOUNTS PAYABLE	\$ 13,611	\$ -	\$ 3,074	\$ -	\$ 16,685
SALARIES AND BENEFITS PAYABLE	8,856	-	-	-	8,856
DUE TO OTHER FUNDS (NOTE 7)	17,506	74	491	-	18,071
DUE TO OTHER GOVERNMENTS	2,826	-	-	-	2,826
LOAN PAYABLE	16,149	-	560	-	16,709
DEFERRED REVENUE	5,302	-	-	-	5,302
INTERFUND PAYABLE (NOTE 7)	650	-	-	-	650
TOTAL LIABILITIES	<u>64,900</u>	<u>74</u>	<u>4,125</u>	<u>-</u>	<u>69,099</u>
<b>FUND BALANCES:</b>					
RESERVED:					
ENCUMBRANCES	50,346	-	17,713	-	68,059
NONCURRENT INTERFUND RECEIVABLES	400	-	-	-	400
LAND HELD FOR RESALE	2,497	-	257	-	2,754
INVENTORIES	185	-	-	-	185
OTHER RESERVES	-	-	-	-	-
DEBT SERVICE	-	26,260	-	-	26,260
ENDOWMENT FUNDS	-	-	-	-	-
UNRESERVED:					
UNDESIGNATED	241,105	-	124,529	517	366,151
TOTAL FUND BALANCES	<u>294,533</u>	<u>26,260</u>	<u>142,499</u>	<u>517</u>	<u>463,809</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 359,433</u>	<u>\$ 26,334</u>	<u>\$ 146,624</u>	<u>\$ 517</u>	<u>\$ 532,908</u>

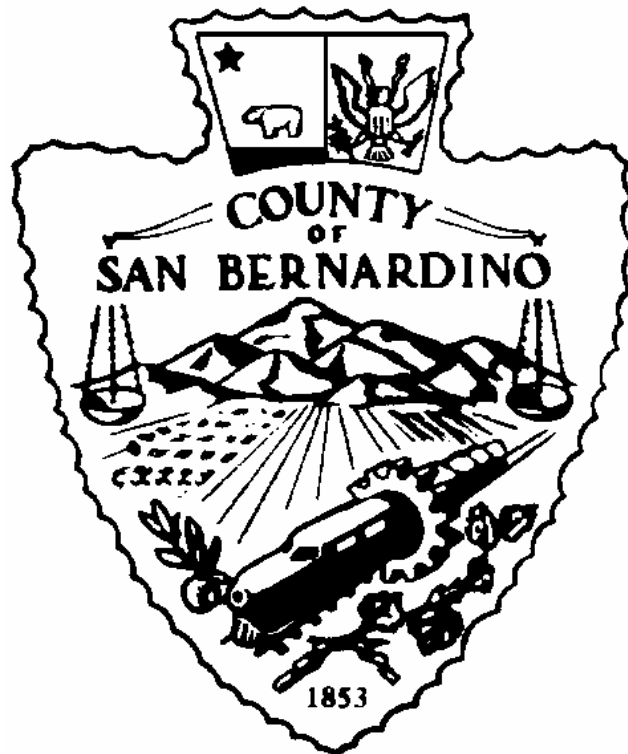
See accompanying independent auditor's report.



COUNTY OF SAN BERNARDINO  
COMBINED - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PERMANENT FUNDS	TOTAL NONMAJOR FUNDS
<b>REVENUES</b>					
TAXES	\$ 109,359	\$ -	\$ -	\$ -	\$ 109,359
LICENSES, PERMITS AND FRANCHISES	292	-	-	-	292
FINES, FORFEITURES AND PENALTIES	8,273	-	-	-	8,273
REVENUES FROM USE OF MONEY AND PROPERTY	13,689	2,131	1,017	17	16,854
AID FROM OTHER GOVERNMENTAL AGENCIES	224,298	-	1,897	-	226,195
CHARGES FOR CURRENT SERVICES	39,731	-	1	-	39,732
OTHER REVENUES	36,901	4,280	2,765	18	43,964
TOTAL REVENUES	432,543	6,411	5,680	35	444,669
<b>EXPENDITURES:</b>					
CURRENT:					
GENERAL GOVERNMENT	11,579	465	1,710	-	13,754
PUBLIC PROTECTION	160,706	-	-	-	160,706
PUBLIC WAYS AND FACILITIES	73,167	-	-	-	73,167
HEALTH AND SANITATION	4,206	-	-	-	4,206
PUBLIC ASSISTANCE	84,798	-	-	-	84,798
EDUCATION	14,840	-	-	-	14,840
RECREATION AND CULTURAL SERVICES	5,666	-	-	-	5,666
DEBT SERVICE					
PRINCIPAL	4,062	33,290	-	-	37,352
INTEREST AND FISCAL CHARGES	586	48,046	-	-	48,632
BOND ISSUANCE COSTS			2,297		2,297
ADVANCE REFUNDING ESCROW		1,622			1,622
CAPITAL OUTLAY	20,127	-	61,862	-	81,989
TOTAL EXPENDITURES	379,737	83,423	65,869	-	529,029
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	52,806	(77,012)	(60,189)	35	(84,360)
<b>OTHER FINANCING SOURCES (USES):</b>					
TRANSFERS TO OTHER FUNDS (NOTE 7)	(50,871)	(19)	(3,043)	-	(53,933)
TRANSFERS FROM OTHER FUNDS (NOTE 7)	35,934	68,768	109,596	-	214,298
PROCEEDS OF REFUNDING BONDS	-	22,596	35,679	-	58,275
PREMIUM ON REFUNDING BONDS			1,270		1,270
PAYMENT TO REFUNDED BOND ESCROW AGENT	-	(18,792)	-	-	(18,792)
LONG-TERM DEBT ISSUED	2,118	-	-	-	2,118
INCEPTION OF CAPITAL LEASE OBLIGATIONS (NOTE 11 & 12)	622	-	-	-	622
SALE OF CAPITAL ASSETS	2,772	-	-	-	2,772
TOTAL OTHER FINANCING SOURCES AND (USES)	(9,425)	72,553	143,502	-	206,630
NET CHANGE IN FUND BALANCE	43,381	(4,459)	83,313	35	122,270
FUND BALANCE, JULY 1, 2005	251,152	30,719	59,186	482	341,539
FUND BALANCE, JUNE 30, 2006	<u>\$ 294,533</u>	<u>\$ 26,260</u>	<u>\$ 142,499</u>	<u>\$ 517</u>	<u>\$ 463,809</u>

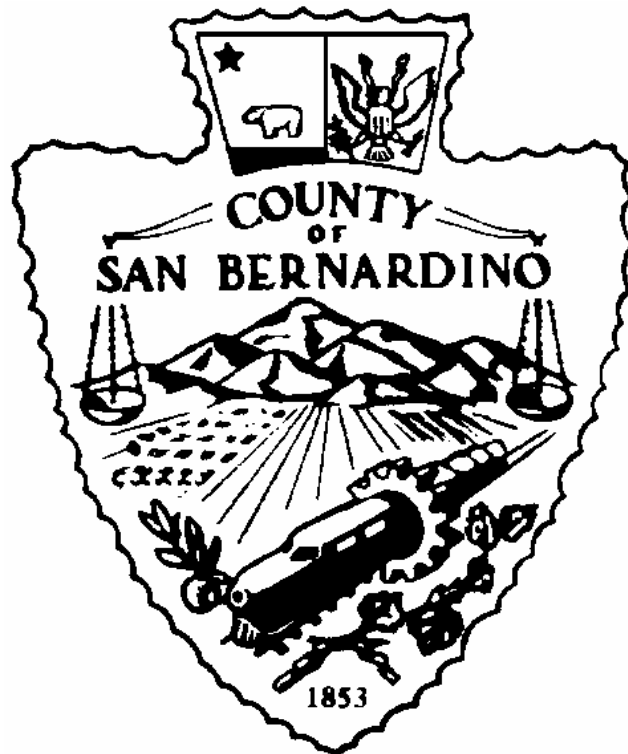
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# **NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS**

## **SPECIAL REVENUE FUNDS DESCRIPTIONS**

### ***TRANSPORTATION***

The Transportation Fund is responsible for the administration, planning, design, contracting, traffic management and maintenance of approximately 2,899 miles of County roads. The fund is financed principally from the State Highway User's Tax, a small share of the state sales tax, and State and Federal aid for road improvements.

### ***COUNTY FREE LIBRARY***

The County Free Library Fund provides public library services through a network of 29 branches to all of the unincorporated areas and 18 of the cities within the County. Two bookmobiles reach people who live in sparsely populated areas or who are not able to use traditional branches. The fund is financed principally from property taxes.

### ***ECONOMIC AND COMMUNITY DEVELOPMENT***

The Economic and Community Development Fund accounts for Federal Community Development Block Grants. These grants are used to develop viable urban communities by providing decent housing, suitable living environments and economic opportunities for low and moderate income individuals.

### ***AGING AND ADULT SERVICES***

The Aging and Adult Services Fund accounts for services provided to the County's elderly through senior citizen programs financed primarily by state aid.

### ***JOBS AND EMPLOYMENT SERVICES***

The Jobs and Employment Services Fund was established to provide various job training programs to prepare youth and unskilled adults for entry into the labor force and to afford job training to economically disadvantaged individuals facing barriers to employment.

### ***MICROGRAPHICS FEES***

The Micrographics Fees Fund was established to account for the automation of record keeping systems. Revenues are derived from a portion of the County Clerk's filing fees.

### ***COUNTY SERVICE AREAS***

The County Service Areas Special Revenue Funds account for a broad range of services to remote geographical areas as well as rapidly growing communities. These funds are financed principally from property taxes.

## **NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS - Continued**

### ***COURTHOUSE TEMPORARY CONSTRUCTION***

The Courthouse Temporary Construction Fund accounts for monies to be used for the acquisition, rehabilitation, construction, and financing of courtrooms and courtroom facilities. Revenues are derived from a surcharge on parking fines, non-parking offenses, and criminal fines.

### ***CRIMINAL JUSTICE TEMPORARY CONSTRUCTION***

The Criminal Justice Temporary Construction Fund accounts for the monies to be used for improvements to criminal justice facilities. Revenues are derived from a surcharge on criminal fines.

### ***FLOOD CONTROL DISTRICT***

The Flood Control District Fund accounts for the control of flood and storm waters and for the conservation of such waters for beneficial and useful purposes to the public. The Flood Control District's primary source of funding is from property taxes.

### ***FIRE PROTECTION DISTRICTS***

The Fire Protection Districts account for the operation and maintenance of fire protection facilities. Property taxes represent the principal source of financing.

### ***PARK AND RECREATION DISTRICTS***

The Park and Recreation Districts account for the operation and maintenance of recreational facilities. Property taxes represent the principal sources of financing to the extent that service fees are not sufficient to provide such financing.

### ***TOBACCO TAX PROGRAM***

The Tobacco Tax Program, which was implemented by State Assembly Bill (AB) 75, accounts for Cigarette and Tobacco Products Surtax Funds. These funds are to be used for Hospital Services, Physician Services, and other Health Services.

### ***JOINT POWERS AUTHORITIES***

The Joint Powers Authorities Funds account for cash accumulated for the payment of all administrative costs of the authorities, incidental to the issuance of Certificates of Participation.

### ***SPECIAL AVIATION***

The Special Aviation Fund accounts for the County's airport construction projects financed principally by state and federal grants.

### ***LOCAL LAW ENFORCEMENT BLOCK GRANT***

Local Law Enforcement block grant from the U.S. Department of Justice accounts for the purpose of reducing crime and improving public safety.

### ***PRESCHOOL SERVICES DEPARTMENT***

The Preschool Services Department Fund administers the following programs: Headstart State Preschool, Child Development, Alternative Payment, and Child Nutrition Services. These programs are funded by the U.S. Department of Health and Human Services, and the California State Department of Education.

## **NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS - Continued**

### ***SHERIFF'S SPECIAL PROJECTS***

Sheriff's Special Projects Fund accounts for the following functions: public gatherings -- appropriations set aside to fund Sheriff protective services for public gatherings; contract training -- represents special law enforcement training provided to the County Sheriff; asset seizures -- represents funds appropriated from drug asset seizures to be used for the purchase of non-budgeted services and equipment; High Intensity Drug Trafficking Area Program and the Regional Narcotics Task Force to enable regional cooperation and coordination in fighting major drug trafficking and surveillance of criminal and narcotics activities; and CAL-ID -- an automated criminal identification system through fingerprinting.

### ***SPECIAL TRANSPORTATION***

The Special Transportation Fund was established for the purpose of accounting for various transportation projects within the County. Funding comes from Measure I money (9½% sales tax approved by voters in November 1989).

### ***REDEVELOPMENT AGENCY***

The Redevelopment Agency Fund accounts for administration and revenues and expenditures related to the San Sevaire project and low and moderate-income housing.

### ***OTHER SPECIAL REVENUE***

Other Special Revenue Funds account for revenues received for various activities and programs including Fish and Game, Off-Highway Vehicle License Fees, Intergovernmental Training, Industrial Development Authority, California Grazing Fees, Litter Cleanup, Survey Monument Preservation, Geothermal Energy, Hazardous Waste Awards, Glen Helen Amphitheater, and the Chino Open Space Project.

## **DEBT SERVICE FUNDS DESCRIPTIONS**

### ***REDEVELOPMENT AGENCY BONDS***

This fund is used to account for Redevelopment Agency of the County of San Bernardino bonds.

### ***JOINT POWERS AUTHORITIES***

The Joint Powers Authorities Debt Service funds account for the accumulation of resources for, and payment of, general long-term debt principal and interest. Long-term lease payments from the General Fund present the primary source of financing the requirements.

### ***PENSION OBLIGATION BONDS***

The Pension Obligation Bond Fund administers the debt service payments related to the County's pension obligation bonds.

## **NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS - Continued**

### **CAPITAL PROJECTS FUNDS DESCRIPTIONS**

#### ***CAPITAL IMPROVEMENTS***

The Capital Improvements Fund accounts for the County's major capital acquisition and construction projects, which are not otherwise accounted for within the Fire Protection Districts, Park and Recreation Districts, Community Services Districts, Joint Powers Authorities or County Service Area Capital Projects Funds. Revenues are derived primarily from operating transfers from other funds and state and Federal grants.

#### ***PARK AND RECREATION DISTRICTS***

The Park and Recreation Districts' Capital Projects funds account for the financial resources and the acquisition and construction of recreational facilities within certain geographical areas of the County.

#### ***JOINT POWERS AUTHORITIES***

The Joint Powers Authorities Capital Projects funds account for the financial resources and the acquisition and construction of facilities under joint powers agreements.

#### ***COUNTY SERVICE AREAS***

The County Service Areas Capital Projects funds account for the financial resources and acquisition and construction of facilities within certain geographical areas of the County.

#### ***FIRE PROTECTION DISTRICTS***

The Fire Protection Districts Capital Projects funds account for the financial resources and acquisition and construction of fire protection facilities within certain geographical areas of the County.

#### ***REDEVELOPMENT AGENCY***

This fund is used to account for establishing one or more redevelopment projects areas of the County.

### **PERMANENT FUNDS DESCRIPTIONS**

**Barstow Cemetery Endowment Care Fund** - The Barstow Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and are used to defray the actual costs of care and maintenance of the cemetery.

**Lucerne Valley Cemetery Endowment Care Fund** - The Lucerne Valley Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and are used to defray the actual costs of care and maintenance of the cemetery.



COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
JUNE 30, 2006 (IN THOUSANDS)

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ASSETS	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
CASH AND CASH EQUIVALENTS	\$ 308,073	\$ 25,259	\$ 1,395	\$ 19,171
ACCOUNTS RECEIVABLE - NET	187	-	-	-
TAXES RECEIVABLE	12,325	-	1,392	4
INTEREST RECEIVABLE	-	-	-	-
OTHER RECEIVABLES	9	-	-	-
DUE FROM OTHER FUNDS	15,285	764	-	198
DUE FROM OTHER GOVERNMENTS	20,298	3,347	-	-
LAND HELD FOR RESALE	2,497	-	-	-
INVENTORIES	185	185	-	-
INTERFUND RECEIVABLE	400	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	174	-	-	-
TOTAL ASSETS	<u>\$ 359,433</u>	<u>\$ 29,555</u>	<u>\$ 2,787</u>	<u>\$ 19,373</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 13,611	\$ 4,583	\$ 199	\$ -
SALARIES AND BENEFITS PAYABLE	8,856	1,780	569	229
DUE TO OTHER FUNDS	17,506	146	4	321
DUE TO OTHER GOVERNMENTS	2,826	-	-	-
LOAN PAYABLE	16,149	3,500	495	-
DEFERRED REVENUE	5,302	-	588	2
INTERFUND PAYABLE	650	-	-	-
TOTAL LIABILITIES	<u>64,900</u>	<u>10,009</u>	<u>1,855</u>	<u>552</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	50,346	13,588	87	4,125
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	400	-	-	-
RESERVED FOR LAND HELD FOR RESALE	2,497	-	-	-
RESERVED FOR INVENTORIES	185	185	-	-
OTHER RESERVES	-	-	-	-
UNRESERVED:				
UNDESIGNATED	<u>241,105</u>	<u>5,773</u>	<u>845</u>	<u>14,696</u>
TOTAL FUND BALANCE	<u>294,533</u>	<u>19,546</u>	<u>932</u>	<u>18,821</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 359,433</u>	<u>\$ 29,555</u>	<u>\$ 2,787</u>	<u>\$ 19,373</u>

See accompanying independent auditor's report.

AGING AND ADULT SERVICES	JOBS AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS	ASSETS
\$ 829	\$ 152	\$ 17,183	\$ 35,598	CASH AND CASH EQUIVALENTS
2	-	-	185	ACCOUNTS RECEIVABLE - NET
-	-	-	2,969	TAXES RECEIVABLE
-	-	-	-	INTEREST RECEIVABLE
-	-	-	-	OTHER RECEIVABLES
7	72	70	2,310	DUE FROM OTHER FUNDS
806	409	-	9,562	DUE FROM OTHER GOVERNMENTS
-	-	-	-	LAND HELD FOR RESALE
-	-	-	-	INVENTORIES
-	-	-	-	INTERFUND RECEIVABLE
-	-	-	-	RESTRICTED CASH AND CASH EQUIVALENTS
<u>\$ 1,644</u>	<u>\$ 633</u>	<u>\$ 17,253</u>	<u>\$ 50,624</u>	TOTAL ASSETS
				LIABILITIES AND FUND BALANCE
\$ 19	\$ 165	\$ 395	\$ 1,644	LIABILITIES:
69	357	34	4,044	ACCOUNTS PAYABLE
145	61	-	5,309	SALARIES AND BENEFITS PAYABLE
22	-	-	609	DUE TO OTHER FUNDS
-	-	-	739	DUE TO OTHER GOVERNMENTS
-	-	-	1,255	LOAN PAYABLE
-	-	-	400	DEFERRED REVENUE
<u>255</u>	<u>583</u>	<u>429</u>	<u>14,000</u>	INTERFUND PAYABLE
				TOTAL LIABILITIES
-	(111)	194	4,574	FUND BALANCE:
-	-	-	-	RESERVED:
-	-	-	-	RESERVED FOR ENCUMBRANCES
-	-	-	-	RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
-	-	-	-	RESERVED FOR LAND HELD FOR RESALE
-	-	-	-	RESERVED FOR INVENTORIES
-	-	-	-	OTHER RESERVES
1,389	161	16,630	32,050	UNRESERVED:
1,389	50	16,824	36,624	UNDESIGNATED
<u>\$ 1,644</u>	<u>\$ 633</u>	<u>\$ 17,253</u>	<u>\$ 50,624</u>	TOTAL FUND BALANCE
				TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS (CONTINUED)  
JUNE 30, 2006 (IN THOUSANDS)

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	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
<b>ASSETS</b>				
CASH AND CASH EQUIVALENTS	\$ -	\$ -	\$ 78,885	\$ 1,649
ACCOUNTS RECEIVABLE - NET	-	-	-	-
TAXES RECEIVABLE	-	-	3,575	3,016
INTEREST RECEIVABLE	-	-	-	-
OTHER RECEIVABLES	-	-	-	-
DUE FROM OTHER FUNDS	13	16	115	3,864
DUE FROM OTHER GOVERNMENTS	205	254	432	75
LAND HELD FOR RESALE	-	-	-	-
INVENTORIES	-	-	-	-
INTERFUND RECEIVABLE	-	-	400	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	174	-
TOTAL ASSETS	<u>\$ 218</u>	<u>\$ 270</u>	<u>\$ 83,581</u>	<u>\$ 8,604</u>
<b>LIABILITIES AND FUND BALANCE</b>				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	\$ -	\$ 3,919	\$ 125
SALARIES AND BENEFITS PAYABLE	-	-	845	35
DUE TO OTHER FUNDS	205	254	196	95
DUE TO OTHER GOVERNMENTS	8	10	1,250	138
LOAN PAYABLE	-	-	-	-
DEFERRED REVENUE	-	-	1,591	1,275
INTERFUND PAYABLE	-	-	-	-
TOTAL LIABILITIES	<u>213</u>	<u>264</u>	<u>7,801</u>	<u>1,668</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	-	-	16,747	934
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	-	-	400	-
RESERVED FOR LAND HELD FOR RESALE	-	-	-	-
RESERVED FOR INVENTORIES	-	-	-	-
OTHER RESERVES	-	-	-	-
UNRESERVED:				
UNDESIGNATED	<u>5</u>	<u>6</u>	<u>58,633</u>	<u>6,002</u>
TOTAL FUND BALANCE	<u>5</u>	<u>6</u>	<u>75,780</u>	<u>6,936</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 218</u>	<u>\$ 270</u>	<u>\$ 83,581</u>	<u>\$ 8,604</u>

See accompanying independent auditor's report.

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION	ASSETS
\$ 1,017	\$ 1,531	\$ 318	\$ 4,683	CASH AND CASH EQUIVALENTS
-	-	-	-	ACCOUNTS RECEIVABLE - NET
194	-	-	-	TAXES RECEIVABLE
-	-	-	-	INTEREST RECEIVABLE
-	-	-	9	OTHER RECEIVABLES
124	13	1	982	DUE FROM OTHER FUNDS
-	201	24	-	DUE FROM OTHER GOVERNMENTS
-	-	-	-	LAND HELD FOR RESALE
-	-	-	-	INVENTORIES
-	-	-	-	INTERFUND RECEIVABLE
-	-	-	-	RESTRICTED CASH AND CASH EQUIVALENTS
<u>\$ 1,335</u>	<u>\$ 1,745</u>	<u>\$ 343</u>	<u>\$ 5,674</u>	TOTAL ASSETS
				LIABILITIES AND FUND BALANCE
\$ -	\$ -	\$ 5	\$ 18	LIABILITIES:
70	-	-	-	ACCOUNTS PAYABLE
-	20	-	61	SALARIES AND BENEFITS PAYABLE
-	-	58	-	DUE TO OTHER FUNDS
-	-	-	-	DUE TO OTHER GOVERNMENTS
82	-	12	-	LOAN PAYABLE
-	-	-	-	DEFERRED REVENUE
-	-	-	-	INTERFUND PAYABLE
<u>152</u>	<u>20</u>	<u>75</u>	<u>79</u>	TOTAL LIABILITIES
				FUND BALANCE:
-	-	-	1,417	RESERVED:
-	-	-	-	RESERVED FOR ENCUMBRANCES
-	-	-	-	RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
-	-	-	-	RESERVED FOR LAND HELD FOR RESALE
-	-	-	-	RESERVED FOR INVENTORIES
-	-	-	-	OTHER RESERVES
1,183	1,725	268	4,178	UNRESERVED:
1,183	1,725	268	5,595	UNDESIGNATED
<u>\$ 1,335</u>	<u>\$ 1,745</u>	<u>\$ 343</u>	<u>\$ 5,674</u>	TOTAL FUND BALANCE
				TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS (CONTINUED)  
JUNE 30, 2006 (IN THOUSANDS)

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	LOCAL LAW ENFORCEMENT BLOCK GRANT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
<b>ASSETS</b>			
CASH AND CASH EQUIVALENTS	\$ 82	\$ 29	\$ 9,162
INVESTMENTS	-	-	-
ACCOUNTS RECEIVABLE - NET	-	-	-
TAXES RECEIVABLE	-	-	-
INTEREST RECEIVABLE	-	-	-
SPECIAL ASSESSMENTS RECEIVABLE	-	-	-
LOANS RECEIVABLE	-	-	-
OTHER RECEIVABLES	-	-	-
DUE FROM OTHER FUNDS	-	10	489
DUE FROM OTHER GOVERNMENTS	-	1,895	454
LAND HELD FOR RESALE	-	-	-
INVENTORIES	-	-	-
INTERFUND RECEIVABLE	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	-
TOTAL ASSETS	<u>\$ 82</u>	<u>\$ 1,934</u>	<u>\$ 10,105</u>
<b>LIABILITIES AND FUND BALANCE</b>			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ -	\$ 1,835	\$ -
SALARIES AND BENEFITS PAYABLE	-	-	16
DUE TO OTHER FUNDS	-	-	965
DUE TO OTHER GOVERNMENTS	-	-	-
LOAN PAYABLE	-	-	-
DEFERRED REVENUE	-	-	-
INTERFUND PAYABLE	-	-	250
TOTAL LIABILITIES	<u>-</u>	<u>1,835</u>	<u>1,231</u>
FUND BALANCE:			
RESERVED:			
RESERVED FOR ENCUMBRANCES	-	277	529
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	-	-	-
RESERVED FOR LAND HELD FOR RESALE	-	-	-
RESERVED FOR INVENTORIES	-	-	-
OTHER RESERVES	-	-	-
UNRESERVED:			
UNDESIGNATED	82	(178)	8,345
TOTAL FUND BALANCE	<u>82</u>	<u>99</u>	<u>8,874</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 82</u>	<u>\$ 1,934</u>	<u>\$ 10,105</u>

See accompanying independent auditor's report.

<b>SPECIAL TRANSPORTATION</b>	<b>REDEVELOPMENT AGENCY</b>	<b>OTHER SPECIAL REVENUE</b>	<b>ASSETS</b>
\$ 27,187	\$ 23,488	\$ 60,455	CASH AND CASH EQUIVALENTS
-	-	-	ACCOUNTS RECEIVABLE - NET
969	-	206	TAXES RECEIVABLE
-	-	-	INTEREST RECEIVABLE
-	-	-	OTHER RECEIVABLES
237	1,043	4,957	DUE FROM OTHER FUNDS
1,488	142	1,004	DUE FROM OTHER GOVERNMENTS
-	2,497	-	LAND HELD FOR RESALE
-	-	-	INVENTORIES
-	-	-	INTERFUND RECEIVABLE
-	-	-	RESTRICTED CASH AND CASH EQUIVALENTS
<u>\$ 29,881</u>	<u>\$ 27,170</u>	<u>\$ 66,622</u>	TOTAL ASSETS
			<b>LIABILITIES AND FUND BALANCE</b>
\$ 478	\$ 36	\$ 190	LIABILITIES:
-	44	764	ACCOUNTS PAYABLE
95	9	9,620	SALARIES AND BENEFITS PAYABLE
-	-	731	DUE TO OTHER FUNDS
-	11,415	-	DUE TO OTHER GOVERNMENTS
410	-	87	LOAN PAYABLE
-	-	-	DEFERRED REVENUE
-	-	-	INTERFUND PAYABLE
<u>983</u>	<u>11,504</u>	<u>11,392</u>	TOTAL LIABILITIES
			FUND BALANCE:
4,636	-	3,349	RESERVED:
-	-	-	RESERVED FOR ENCUMBRANCES
-	2,497	-	RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
-	-	-	RESERVED FOR LAND HELD FOR RESALE
-	-	-	RESERVED FOR INVENTORIES
-	-	-	OTHER RESERVES
<u>24,262</u>	<u>13,169</u>	<u>51,881</u>	UNRESERVED:
<u>28,898</u>	<u>15,666</u>	<u>55,230</u>	UNDESIGNATED
<u>\$ 29,881</u>	<u>\$ 27,170</u>	<u>\$ 66,622</u>	TOTAL FUND BALANCE
			TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

PAGE 1 OF 3

	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
REVENUES:				
TAXES	\$ 109,359	\$ -	\$ 11,221	\$ 29
LICENSES, PERMITS AND FRANCHISES	292	234	-	-
FINES, FORFEITURES AND PENALTIES	8,273	-	-	3
REVENUES FROM USE OF MONEY AND PROPERTY	13,689	821	-	731
AID FROM OTHER GOVERNMENTAL AGENCIES	224,298	52,903	987	17,579
CHARGES FOR CURRENT SERVICES	39,731	1,448	1,105	5
OTHER REVENUES	36,901	1,709	512	4,955
TOTAL REVENUES	432,543	57,115	13,825	23,302
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	11,579	-	-	-
PUBLIC PROTECTION	160,706	-	-	-
PUBLIC WAYS AND FACILITIES	73,167	63,812	-	-
HEALTH AND SANITATION	4,206	-	-	-
PUBLIC ASSISTANCE	84,798	-	-	22,480
EDUCATION	14,840	-	14,840	-
RECREATION AND CULTURAL SERVICES	5,666	-	-	-
DEBT SERVICE:				
PRINCIPAL	4,062	925	45	-
INTEREST AND FISCAL CHARGES	586	132	69	-
CAPITAL OUTLAY	20,127	2,256	-	-
TOTAL EXPENDITURES	379,737	67,125	14,954	22,480
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	52,806	(10,010)	(1,129)	822
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS	(50,871)	(1,599)	(2,852)	(1,325)
TRANSFERS FROM OTHER FUNDS	35,934	12,750	3,807	-
LONG-TERM DEBT ISSUED	2,118	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	622	-	-	-
SALE OF CAPITAL ASSETS	2,772	1,136	-	4
TOTAL OTHER FINANCING SOURCES (USES)	(9,425)	12,287	955	(1,321)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	43,381	2,277	(174)	(499)
FUND BALANCE, JULY 1, 2005	251,152	17,269	1,106	19,320
FUND BALANCE, JUNE 30, 2006	\$ 294,533	\$ 19,546	\$ 932	\$ 18,821

See accompanying independent auditor's report.

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS	
\$ -	\$ -	\$ -	\$ 24,381	REVENUES:
-	-	-	-	TAXES
-	-	-	32	LICENSES, PERMITS AND FRANCHISES
26	218	-	1,171	FINES, FORFEITURES AND PENALTIES
4,162	12,390	-	30,110	REVENUES FROM USE OF MONEY AND PROPERTY
-	2	6,391	15,575	AID FROM OTHER GOVERNMENTAL AGENCIES
-	-	-	4,692	CHARGES FOR CURRENT SERVICES
4,188	12,610	6,391	75,961	OTHER REVENUES
				TOTAL REVENUES
-	-	3,936	1,152	EXPENDITURES:
-	-	-	62,509	CURRENT:
-	-	-	1,362	GENERAL GOVERNMENT
5,152	12,574	-	-	PUBLIC PROTECTION
-	-	-	-	PUBLIC WAYS AND FACILITIES
-	-	-	-	HEALTH AND SANITATION
-	-	-	-	PUBLIC ASSISTANCE
-	-	-	1,111	EDUCATION
-	-	-	2,369	RECREATION AND CULTURAL SERVICES
-	-	-	202	DEBT SERVICE:
-	-	306	6,696	PRINCIPAL
5,152	12,574	4,242	75,401	INTEREST AND FISCAL CHARGES
(964)	36	2,149	560	CAPITAL OUTLAY
				TOTAL EXPENDITURES
				EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
(36)	(202)	(65)	(8,342)	OTHER FINANCING SOURCES (USES):
998	-	-	11,325	TRANSFERS TO OTHER FUNDS
-	-	-	2,118	TRANSFERS FROM OTHER FUNDS
-	-	-	622	LONG-TERM DEBT ISSUED
-	-	-	74	INCEPTION OF CAPITAL LEASE OBLIGATIONS
962	(202)	(65)	5,797	SALE OF CAPITAL ASSETS
				TOTAL OTHER FINANCING SOURCES (USES)
(2)	(166)	2,084	6,357	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
1,391	216	14,740	30,267	FUND BALANCE, JULY 1, 2005
\$ 1,389	\$ 50	\$ 16,824	\$ 36,624	FUND BALANCE, JUNE 30, 2006



COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

PAGE 2 OF 3

	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
REVENUES:				
TAXES	\$ -	\$ -	\$ 29,390	\$ 24,748
LICENSES, PERMITS AND FRANCHISES	-	-	58	-
FINES, FORFEITURES AND PENALTIES	2,305	2,832	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	33	40	4,250	73
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	33,058	498
CHARGES FOR CURRENT SERVICES	-	-	1	4,201
OTHER REVENUES	-	-	1,748	565
TOTAL REVENUES	<u>2,338</u>	<u>2,872</u>	<u>68,505</u>	<u>30,085</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	-	-	-	-
PUBLIC PROTECTION	-	-	49,214	27,480
PUBLIC WAYS AND FACILITIES	-	-	-	-
HEALTH AND SANITATION	-	-	-	-
PUBLIC ASSISTANCE	-	-	-	-
EDUCATION	-	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-	-
DEBT SERVICE:				
PRINCIPAL	-	-	723	-
INTEREST AND FISCAL CHARGES	-	-	77	-
CAPITAL OUTLAY	-	-	228	849
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>50,242</u>	<u>28,329</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,338</u>	<u>2,872</u>	<u>18,263</u>	<u>1,756</u>
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS	(2,340)	(2,875)	(440)	(2,310)
TRANSFERS FROM OTHER FUNDS	-	-	956	1,622
LONG-TERM DEBT ISSUED	-	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-	-
SALE OF CAPITAL ASSETS	-	-	263	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,340)</u>	<u>(2,875)</u>	<u>779</u>	<u>(688)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(2)	(3)	19,042	1,068
FUND BALANCE, JULY 1, 2005	<u>7</u>	<u>9</u>	<u>56,738</u>	<u>5,868</u>
FUND BALANCE, JUNE 30, 2006	<u>\$ 5</u>	<u>\$ 6</u>	<u>\$ 75,780</u>	<u>\$ 6,936</u>

See accompanying independent auditor's report.

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION	
\$ 1,589	\$ -	\$ -	\$ -	REVENUES:
-	-	-	-	TAXES
-	-	-	-	LICENSES, PERMITS AND FRANCHISES
45	21	122	324	FINES, FORFEITURES AND PENALTIES
49	2,950	-	4,463	REVENUES FROM USE OF MONEY AND PROPERTY
689	-	-	-	AID FROM OTHER GOVERNMENTAL AGENCIES
15	-	-	-	CHARGES FOR CURRENT SERVICES
				OTHER REVENUES
<u>2,387</u>	<u>2,971</u>	<u>122</u>	<u>4,787</u>	TOTAL REVENUES
				EXPENDITURES:
-	-	120	-	CURRENT:
-	-	-	-	GENERAL GOVERNMENT
-	-	-	-	PUBLIC PROTECTION
-	1,408	-	776	PUBLIC WAYS AND FACILITIES
-	-	-	-	HEALTH AND SANITATION
-	-	-	-	PUBLIC ASSISTANCE
2,094	-	-	-	EDUCATION
				RECREATION AND CULTURAL SERVICES
-	-	-	-	DEBT SERVICE:
-	-	-	-	PRINCIPAL
-	-	-	-	INTEREST AND FISCAL CHARGES
			3,892	CAPITAL OUTLAY
<u>2,094</u>	<u>1,408</u>	<u>120</u>	<u>4,668</u>	TOTAL EXPENDITURES
<u>293</u>	<u>1,563</u>	<u>2</u>	<u>119</u>	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
				OTHER FINANCING SOURCES (USES):
(117)	-	-	-	TRANSFERS TO OTHER FUNDS
-	-	-	179	TRANSFERS FROM OTHER FUNDS
-	-	-	-	LONG-TERM DEBT ISSUED
-	-	-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
27	-	-	-	SALE OF CAPITAL ASSETS
<u>(90)</u>	<u>-</u>	<u>-</u>	<u>179</u>	TOTAL OTHER FINANCING SOURCES (USES)
				EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
203	1,563	2	298	
980	162	266	5,297	FUND BALANCE, JULY 1, 2005
<u>\$ 1,183</u>	<u>\$ 1,725</u>	<u>\$ 268</u>	<u>\$ 5,595</u>	FUND BALANCE, JUNE 30, 2006

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

PAGE 3 OF 3

	LOCAL LAW ENFORCEMENT BLOCK GRANT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	4	33	226
AID FROM OTHER GOVERNMENTAL AGENCIES	1,049	36,894	5,444
CHARGES FOR CURRENT SERVICES	-	-	3,155
OTHER REVENUES	-	350	3,177
TOTAL REVENUES	1,053	37,277	12,002
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	947	-	8,307
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	37,048	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	67	1,931
TOTAL EXPENDITURES	947	37,115	10,238
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	106	162	1,764
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS (NOTE 7)	(87)	(181)	-
TRANSFERS FROM OTHER FUNDS (NOTE 7)	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	7	1,229
TOTAL OTHER FINANCING SOURCES (USES)	(87)	(174)	1,229
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	19	(12)	2,993
FUND BALANCE, JULY 1, 2005	63	111	5,881
FUND BALANCE, JUNE 30, 2006	\$ 82	\$ 99	\$ 8,874

See accompanying independent auditor's report.

<b>SPECIAL TRANSPORTATION</b>	<b>REDEVELOPMENT AGENCY</b>	<b>OTHER SPECIAL REVENUE</b>	
\$ 7,946	\$ 8,375	\$ 1,680	REVENUES:
-	-	-	TAXES
-	-	3,101	LICENSES, PERMITS AND FRANCHISES
794	477	4,280	FINES, FORFEITURES AND PENALTIES
1,448	-	20,314	REVENUES FROM USE OF MONEY AND PROPERTY
3,137	-	4,022	AID FROM OTHER GOVERNMENTAL AGENCIES
157	47	18,974	CHARGES FOR CURRENT SERVICES
			OTHER REVENUES
<u>13,482</u>	<u>8,899</u>	<u>52,371</u>	TOTAL REVENUES
			EXPENDITURES:
-	4,379	1,992	CURRENT:
-	-	12,249	GENERAL GOVERNMENT
6,749	-	468	PUBLIC PROTECTION
-	-	2,798	PUBLIC WAYS AND FACILITIES
-	-	7,544	HEALTH AND SANITATION
-	-	-	PUBLIC ASSISTANCE
-	-	2,461	EDUCATION
-	-	-	RECREATION AND CULTURAL SERVICES
-	-	-	DEBT SERVICE:
-	106	-	PRINCIPAL
8	1,318	2,576	INTEREST AND FISCAL CHARGES
			CAPITAL OUTLAY
<u>6,757</u>	<u>5,803</u>	<u>30,088</u>	TOTAL EXPENDITURES
<u>6,725</u>	<u>3,096</u>	<u>22,283</u>	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
			OTHER FINANCING SOURCES (USES):
-	(209)	(27,891)	TRANSFERS TO OTHER FUNDS
-	19	4,278	TRANSFERS FROM OTHER FUNDS
-	-	-	LONG-TERM DEBT ISSUED
-	-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
-	-	32	SALE OF CAPITAL ASSETS
<u>-</u>	<u>(190)</u>	<u>(23,581)</u>	TOTAL OTHER FINANCING SOURCES (USES)
			EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
6,725	2,906	(1,298)	
22,173	12,760	56,528	FUND BALANCE, JULY 1, 2005
<u>\$ 28,898</u>	<u>\$ 15,666</u>	<u>\$ 55,230</u>	FUND BALANCE, JUNE 30, 2006

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
DEBT SERVICE FUNDS  
JUNE 30, 2006 (IN THOUSANDS)

	TOTAL	REDEVELOPMENT AGENCY BONDS	JOINT POWERS AUTHORITIES	PENSION OBLIGATION BONDS
<b>ASSETS</b>				
CASH AND CASH EQUIVALENTS	\$ 12,932	\$ 13	\$ 8,663	\$ 4,256
INVESTMENTS	13,193	3,889	8,015	1,289
INTEREST RECEIVABLE	205	16	189	-
DUE FROM OTHER FUNDS	4	4	-	-
TOTAL ASSETS	<u>\$ 26,334</u>	<u>\$ 3,922</u>	<u>\$ 16,867</u>	<u>\$ 5,545</u>
<b>LIABILITIES AND FUND BALANCE</b>				
LIABILITIES:				
DUE TO OTHER FUNDS (NOTE 7)	<u>\$ 74</u>	<u>\$ 74</u>	<u>\$ -</u>	
TOTAL LIABILITIES	<u>74</u>	<u>74</u>	<u>-</u>	<u>-</u>
FUND BALANCE:				
RESERVED FOR DEBT SERVICE	<u>26,260</u>	<u>3,848</u>	<u>16,867</u>	<u>5,545</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 26,334</u>	<u>\$ 3,922</u>	<u>\$ 16,867</u>	<u>\$ 5,545</u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	TOTAL	REDEVELOPMENT AGENCY BONDS	JOINT POWERS AUTHORITIES	PENSION OBLIGATION BONDS
REVENUES:				
REVENUES FROM USE OF MONEY AND PROPERTY	\$ 2,131	\$ 152	\$ 437	\$ 1,542
OTHER REVENUES	4,280	1,480	37	2,763
TOTAL REVENUES	6,411	1,632	474	4,305
EXPENDITURES:				
GENERAL GOVERNMENT	465	-	82	383
DEBT SERVICE:				
PRINCIPAL	33,290	315	12,545	20,430
INTEREST	48,046	1,258	8,696	38,092
ADVANCE REFUNDING ESCROW	1,622	1,622	-	-
TOTAL EXPENDITURES	83,423	3,195	21,323	58,905
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,012)	(1,563)	(20,849)	(54,600)
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS	(19)	(19)	-	-
TRANSFERS FROM OTHER FUNDS	68,768	190	23,911	44,667
REFUNDING BONDS ISSUED	22,596	22,596	-	-
PAYMENT TO REFUNDED BOND ESCROW AGENT	(18,792)	(18,792)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	72,553	3,975	23,911	44,667
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(4,459)	2,412	3,062	(9,933)
FUND BALANCE, JULY 1, 2005	30,719	1,436	13,805	15,478
FUND BALANCE, JUNE 30, 2006	\$ 26,260	\$ 3,848	\$ 16,867	\$ 5,545

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUNDS  
JUNE 30, 2006 (IN THOUSANDS)

	TOTAL	CAPITAL IMPROVEMENTS	PARK AND RECREATION DISTRICTS
<b>ASSETS</b>			
CASH AND CASH EQUIVALENTS	\$ 143,706	\$ 86,518	\$ 2,627
INTEREST RECEIVABLE	13	-	-
DUE FROM OTHER FUNDS (NOTE 7)	2,648	1,221	18
LAND HELD FOR RESALE	257	-	-
TOTAL ASSETS	<u>\$ 146,624</u>	<u>\$ 87,739</u>	<u>\$ 2,645</u>
<b>LIABILITIES AND FUND BALANCE</b>			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ 3,074	\$ 2,727	\$ 4
LOAN PAYABLE	560	560	-
DUE TO OTHER FUNDS	491	191	-
TOTAL LIABILITIES	<u>4,125</u>	<u>3,478</u>	<u>4</u>
FUND BALANCE:			
RESERVED FOR ENCUMBRANCES	17,713	16,693	-
RESERVED FOR LAND FOR RESALE	257		
UNRESERVED, UNDESIGNATED	124,529	67,568	2,641
TOTAL FUND BALANCE	<u>142,499</u>	<u>84,261</u>	<u>2,641</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 146,624</u>	<u>\$ 87,739</u>	<u>\$ 2,645</u>

See accompanying independent auditor's report.

JOINT POWERS AUTHORITIES	COUNTY SERVICE AREAS	FIRE PROTECTION DISTRICTS	REDEVELOPMENT AGENCY	ASSETS
\$ 3,230	\$ 10,303	\$ 2,041	\$ 38,987	CASH AND CASH EQUIVALENTS
13	-	-	-	INTEREST RECEIVABLE
-	1,025	12	372	DUE FROM OTHER FUNDS
-	-	-	257	LAND HELD FOR RESALE
<u>\$ 3,243</u>	<u>\$ 11,328</u>	<u>\$ 2,053</u>	<u>\$ 39,616</u>	TOTAL ASSETS
				LIABILITIES AND FUND BALANCE
\$ -	\$ 18	\$ -	\$ 325	LIABILITIES:
-	-	-	-	ACCOUNTS PAYABLE
-	147	-	153	LOAN PAYABLE
-	165	-	478	DUE TO OTHER FUNDS
-	-	-	-	TOTAL LIABILITIES
-	782	238	-	FUND BALANCE:
3,243	10,381	1,815	257	RESERVED FOR ENCUMBRANCES
3,243	11,163	2,053	38,881	RESERVED FOR LAND HELD FOR RESALE
<u>\$ 3,243</u>	<u>\$ 11,328</u>	<u>\$ 2,053</u>	<u>\$ 39,616</u>	UNRESERVED, UNDESIGNATED
				TOTAL FUND BALANCE
				TOTAL LIABILITIES AND FUND BALANCE



COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	<u>TOTAL</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>PARK AND RECREATION DISTRICTS</u>
REVENUES:			
REVENUES FROM USE OF MONEY AND PROPERTY	\$ 1,017	\$ 83	\$ 14
AID FROM OTHER GOVERNMENTAL AGENCIES	1,897	322	1,575
CHARGES FOR CURRENT SERVICES	1	1	-
OTHER REVENUES	<u>2,765</u>	<u>2,765</u>	<u>-</u>
TOTAL REVENUES	<u>5,680</u>	<u>3,171</u>	<u>1,589</u>
EXPENDITURES:			
GENERAL GOVERNMENT	1,710	1,575	-
DEBT SERVICE			
BOND ISSUANCE COSTS	2,297	-	-
CAPITAL OUTLAY	<u>61,862</u>	<u>57,834</u>	<u>197</u>
TOTAL EXPENDITURES	<u>65,869</u>	<u>59,409</u>	<u>197</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(60,189)</u>	<u>(56,238)</u>	<u>1,392</u>
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(3,043)	(3,043)	-
TRANSFERS FROM OTHER FUNDS	109,596	99,256	1,228
REFUNDING BONDS ISSUED	35,679	-	-
PREMIUM ON REFUNDING BONDS	<u>1,270</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>143,502</u>	<u>96,213</u>	<u>1,228</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	83,313	39,975	2,620
FUND BALANCE, JULY 1, 2005	<u>59,186</u>	<u>44,286</u>	<u>21</u>
FUND BALANCE, JUNE 30, 2006	<u>\$ 142,499</u>	<u>\$ 84,261</u>	<u>\$ 2,641</u>

See accompanying independent auditor's report.

<u>JOINT POWERS AUTHORITIES</u>	<u>COUNTY SERVICE AREAS</u>	<u>FIRE PROTECTION DISTRICTS</u>	<u>REDEVELOPMENT AGENCY</u>	
\$ 123	\$ 243	\$ 27	\$ 527	REVENUES:
-	-	-	-	REVENUES FROM USE OF MONEY AND PROPERTY
-	-	-	-	AID FROM OTHER GOVERNMENTAL AGENCIES
-	-	-	-	CHARGES FOR CURRENT SERVICES
-	-	-	-	OTHER REVENUES
<u>123</u>	<u>243</u>	<u>27</u>	<u>527</u>	TOTAL REVENUES
-	-	-	135	EXPENDITURES:
-	-	-	2,297	GENERAL GOVERNMENT
30	3,371	430	-	DEBT SERVICE
30	3,371	430	2,432	BOND ISSUANCE COSTS
93	(3,128)	(403)	(1,905)	CAPITAL OUTLAY
				TOTAL EXPENDITURES
				EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES
-	-	-	-	OTHER FINANCING SOURCES (USES):
138	7,459	1,515	-	TRANSFERS TO OTHER FUNDS
-	-	-	35,679	TRANSFERS FROM OTHER FUNDS
-	-	-	1,270	REFUNDING BONDS ISSUED
138	7,459	1,515	36,949	PREMIUM ON REFUNDING BONDS
				TOTAL OTHER FINANCING SOURCES (USES)
231	4,331	1,112	35,044	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES
<u>3,012</u>	<u>6,832</u>	<u>941</u>	<u>4,094</u>	FUND BALANCE, JULY 1, 2005
<u>\$ 3,243</u>	<u>\$ 11,163</u>	<u>\$ 2,053</u>	<u>\$ 39,138</u>	FUND BALANCE, JUNE 30, 2006

COUNTY OF SAN BERNARDINO  
COMBINING BALANCE SHEET  
PERMANENT FUNDS  
JUNE 30, 2006 (IN THOUSANDS)

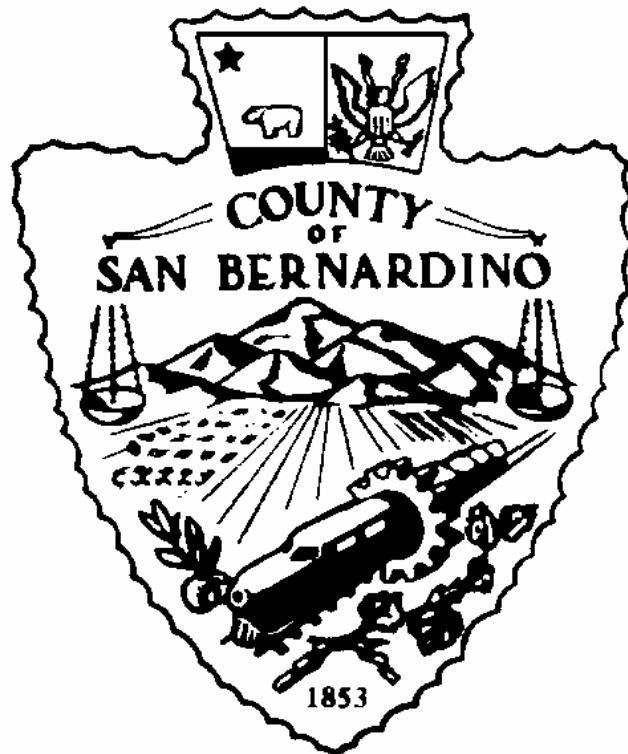
		BARSTOW CEMETERY ENDOWMENT CARE FUND	LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND
	TOTAL		
<b>ASSETS</b>			
CASH AND CASH EQUIVALENTS	\$ 512	\$ 435	\$ 77
DUE FROM OTHER FUNDS	5	4	1
TOTAL ASSETS	<u>\$ 517</u>	<u>\$ 439</u>	<u>\$ 78</u>
<b>FUND BALANCE</b>			
FUND BALANCE:			
RESERVED FOR ENDOWMENTS	<u>\$ 517</u>	<u>\$ 439</u>	<u>\$ 78</u>
TOTAL FUND BALANCE	<u>517</u>	<u>439</u>	<u>78</u>
TOTAL FUND BALANCE	<u><u>\$ 517</u></u>	<u><u>\$ 439</u></u>	<u><u>\$ 78</u></u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
PERMANENT FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	<u>TOTAL</u>	<u>BARSTOW CEMETERY ENDOWMENT CARE FUND</u>	<u>LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND</u>
REVENUES:			
REVENUES FROM USE OF MONEY & PROPERTY	\$ 17	\$ 15	\$ 2
OTHER REVENUES	<u>18</u>	<u>18</u>	<u>-</u>
TOTAL REVENUES	<u>35</u>	<u>33</u>	<u>2</u>
EXPENDITURES:			
CURRENT:			
EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	35	33	2
FUND BALANCE, JULY 1, 2005	<u>482</u>	<u>406</u>	<u>76</u>
FUND BALANCE, JUNE 30, 2006	<u>\$ 517</u>	<u>\$ 439</u>	<u>\$ 78</u>

See accompanying independent auditor's report.



Combining  
Financial  
Statements  
Nonmajor  
Enterprise Funds

Comprehensive Annual  
Financial Report



## **NONMAJOR ENTERPRISE FUNDS DESCRIPTIONS**

### ***CRESTLINE SANITATION DISTRICT***

The Crestline Sanitation District provides sewage collection, treatment and disposal service for 5,040 equivalent dwelling units. Three treatment plants and 100 miles of sewer lines are maintained. User fees are the principal source of revenue.

### ***COUNTY SERVICE AREAS***

The County Service Areas Enterprise Funds account for water and sewer facilities within certain geographical areas of the County. User fees are the principal source of revenue.

### ***FIRE PROTECTION DISTRICTS – AMBULANCE***

The Fire Protection Districts-Ambulance Funds account for ambulance transport services. User fees are the principal source of revenue.

### ***OTHER ENTERPRISE***

The Other Enterprise Funds account for the Museum Gift Shop, and Regional Parks Snack Bar operations. Sales are the principal source of revenue.

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF NET ASSETS  
NONMAJOR ENTERPRISE FUNDS  
JUNE 30, 2006 (IN THOUSANDS)

	TOTAL	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
<b>ASSETS</b>			
CURRENT ASSETS:			
CASH AND CASH EQUIVALENTS	\$ 45,248	\$ 6,316	\$ 38,652
ACCOUNTS RECEIVABLE - NET	3,337	304	2,668
OTHER RECEIVABLES	453	-	453
DUE FROM OTHER FUNDS	668	144	522
DUE FROM OTHER GOVERNMENTS	320	100	220
INVENTORIES	62	-	-
TOTAL CURRENT ASSETS	<u>50,088</u>	<u>6,864</u>	<u>42,515</u>
NONCURRENT ASSETS:			
LAND, STRUCTURES, IMPROVEMENTS, AND INFRASTRUCTURE	112,861	22,448	90,413
EQUIPMENT	3,539	1,414	1,666
ACCUMULATED DEPRECIATION AND AMORTIZATION	(56,476)	(15,514)	(40,647)
CONSTRUCTION IN PROGRESS	6,545	360	6,185
TOTAL NONCURRENT ASSETS	<u>66,469</u>	<u>8,708</u>	<u>57,617</u>
TOTAL ASSETS	<u>116,557</u>	<u>15,572</u>	<u>100,132</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE	1,338	59	1,279
SALARIES AND BENEFITS PAYABLE	6	-	-
DUE TO OTHER FUNDS	814	-	689
DUE TO OTHER GOVERNMENTS	41	-	41
INTEREST PAYABLE	126	-	126
DEFERRED REVENUE	21	-	21
BONDS AND NOTES PAYABLE	458	88	370
TOTAL CURRENT LIABILITIES	<u>2,804</u>	<u>147</u>	<u>2,526</u>
NONCURRENT LIABILITIES:			
EMPLOYEE COMPENSATED ABSENCES	2	-	-
BONDS AND NOTES PAYABLE	8,376	1,074	7,302
TOTAL NONCURRENT LIABILITIES	<u>8,378</u>	<u>1,074</u>	<u>7,302</u>
TOTAL LIABILITIES	<u>11,182</u>	<u>1,221</u>	<u>9,828</u>
<b>NET ASSETS:</b>			
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	57,635	7,546	49,945
UNRESTRICTED	<u>47,740</u>	<u>6,805</u>	<u>40,359</u>
TOTAL NET ASSETS	<u>\$ 105,375</u>	<u>\$ 14,351</u>	<u>\$ 90,304</u>

See accompanying independent auditor's report.



<b>FIRE PROTECTION DISTRICTS - AMBULANCE</b>	<b>OTHER ENTERPRISE</b>
\$ 110	\$ 170
365	-
-	-
2	-
-	-
-	62
<u>477</u>	<u>232</u>
-	-
459	-
(315)	-
-	-
<u>144</u>	<u>-</u>
<u>621</u>	<u>232</u>

#### **ASSETS**

##### **CURRENT ASSETS:**

CASH AND CASH EQUIVALENTS  
ACCOUNTS RECEIVABLE - NET  
OTHER RECEIVABLES  
DUE FROM OTHER FUNDS  
DUE FROM OTHER GOVERNMENTS  
INVENTORIES  
TOTAL CURRENT ASSETS

##### **NONCURRENT ASSETS:**

LAND, STRUCTURES AND IMPROVEMENTS  
EQUIPMENT  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
CONSTRUCTION IN PROGRESS  
TOTAL NONCURRENT ASSETS

TOTAL ASSETS

-	-
-	6
120	5
-	-
-	-
-	-
-	-
<u>120</u>	<u>11</u>
-	-
-	2
-	-
<u>-</u>	<u>2</u>
<u>120</u>	<u>13</u>

#### **LIABILITIES**

##### **CURRENT LIABILITIES:**

ACCOUNTS PAYABLE  
SALARIES AND BENEFITS PAYABLE  
DUE TO OTHER FUNDS  
DUE TO OTHER GOVERNMENTS  
INTEREST PAYABLE  
DEFERRED REVENUE  
BONDS AND NOTES PAYABLE  
TOTAL CURRENT LIABILITIES

##### **NONCURRENT LIABILITIES:**

INTERFUND PAYABLE  
COMPENSATED ABSENCES PAYABLE  
BONDS AND NOTES PAYABLE  
TOTAL NONCURRENT LIABILITIES

TOTAL LIABILITIES

144	-
<u>357</u>	<u>219</u>
<u>\$ 501</u>	<u>\$ 219</u>

##### **NET ASSETS:**

INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT  
UNRESTRICTED

TOTAL NET ASSETS

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (DEFICIT)  
NONMAJOR ENTERPRISE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	TOTAL	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
OPERATING REVENUES:			
CHARGES FOR CURRENT SERVICES	\$ 20,206	\$ 1,745	\$ 17,050
TOTAL OPERATING REVENUES	20,206	1,745	17,050
OPERATING EXPENSES:			
PROFESSIONAL SERVICES	1,919	141	1,700
SALARIES AND EMPLOYEE BENEFITS	8,310	1,763	6,344
SELF-INSURED CLAIMS	1	-	-
SERVICES AND SUPPLIES	7,444	670	6,388
DEPRECIATION AND AMORTIZATION	2,811	569	2,189
OTHER	626	-	626
TOTAL OPERATING EXPENSES	21,111	3,143	17,247
OPERATING INCOME (LOSS)	(905)	(1,398)	(197)
NONOPERATING REVENUES (EXPENSES):			
INTEREST REVENUE	1,544	180	1,353
INTEREST EXPENSE	(352)	(21)	(331)
TAX REVENUE	4,273	836	3,437
GRANT REVENUE	2,825	87	2,738
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	7	-	5
OTHER NONOPERATING REVENUES	966	5	646
TOTAL NONOPERATING REVENUES (EXPENSES)	9,263	1,087	7,848
CHANGE IN NET ASSETS BEFORE TRANSFERS	8,358	(311)	7,651
TRANSFERS TO OTHER FUNDS	(3,446)	-	(2,271)
TRANSFERS FROM OTHER FUNDS	648	-	648
CHANGE IN NET ASSETS	5,560	(311)	6,028
TOTAL NET ASSETS, JULY 1, 2005	99,815	14,662	84,276
TOTAL NET ASSETS, JUNE 30, 2006	\$ 105,375	\$ 14,351	\$ 90,304

See accompanying independent auditor's report.

<b>FIRE PROTECTION DISTRICTS - AMBULANCE</b>	<b>OTHER ENTERPRISE</b>	
<u>\$ 1,410</u>	<u>\$ 1</u>	OPERATING REVENUES: CHARGES FOR CURRENT SERVICES
<u>1,410</u>	<u>1</u>	TOTAL OPERATING REVENUES
78	-	OPERATING EXPENSES: PROFESSIONAL SERVICES
80	123	SALARIES AND EMPLOYEE BENEFITS
-	1	SELF-INSURED CLAIMS
296	90	SERVICES AND SUPPLIES
53	-	DEPRECIATION AND AMORTIZATION
-	-	OTHER
<u>507</u>	<u>214</u>	TOTAL OPERATING EXPENSES
<u>903</u>	<u>(213)</u>	OPERATING INCOME (LOSS)
10	1	NONOPERATING REVENUES (EXPENSES): INTEREST REVENUE
-	-	INTEREST EXPENSE
-	-	TAX REVENUE
-	-	GRANT REVENUE
2	-	GAIN (LOSS) ON SALE OF CAPITAL ASSETS
-	315	OTHER NONOPERATING REVENUES
<u>12</u>	<u>316</u>	TOTAL NONOPERATING REVENUES (EXPENSES)
915	103	CHANGE IN NET ASSETS BEFORE TRANSFERS
(1,172)	(3)	TRANSFERS TO OTHER FUNDS
-	-	TRANSFERS FROM OTHER FUNDS
(257)	100	CHANGE IN NET ASSETS
<u>758</u>	<u>119</u>	TOTAL NET ASSETS, JULY 1, 2005
<u>\$ 501</u>	<u>\$ 219</u>	TOTAL NET ASSETS, JUNE 30, 2006

COUNTY OF SAN BERNARDINO  
STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	TOTAL	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS	FIRE PROTECTION DISTRICTS- AMBULANCE	OTHER ENTERPRISE
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
CASH RECEIVED FROM SERVICES	\$ 19,361	\$ 1,690	\$ 16,164	\$ 1,487	\$ 20
CASH PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES	(9,212)	(771)	(7,996)	(336)	(109)
CASH PAYMENTS TO EMPLOYEES FOR SERVICES	(8,327)	(1,763)	(6,344)	(80)	(140)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	1,822	(844)	1,824	1,071	(229)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
TAXES RECEIVED	4,273	836	3,437	-	-
GRANTS RECEIVED	2,825	87	2,738	-	-
OTHER NONOPERATING REVENUE	982	21	646	-	315
TRANSFERS RECEIVED	648	-	648	-	-
TRANSFERS PAID	(3,446)	-	(2,271)	(1,172)	(3)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	5,282	944	5,198	(1,172)	312
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
STATE DEBT SERVICE FUNDING RECEIVED	-	-	-	-	-
ACQUISITION OF CAPITAL ASSETS	(8,732)	(251)	(8,481)	-	-
PRINCIPAL PAID ON BONDS AND NOTES	(86)	(86)	-	-	-
INTEREST PAID ON BONDS AND NOTES	(317)	(21)	(296)	-	-
PROCEEDS FROM SALE OF CAPITAL ASSETS	7	-	5	2	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(9,128)	(358)	(8,772)	2	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
PROCEEDS FROM SALE AND MATURITIES OF INVESTMENTS	2,440	-	2,440	-	-
INTEREST ON INVESTMENTS	1,544	180	1,353	10	1
NET CASH PROVIDED BY INVESTING ACTIVITIES	3,984	180	3,793	10	1
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,960	(78)	2,043	(89)	84
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	43,288	6,394	36,609	199	86
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 45,248	\$ 6,316	\$ 38,652	\$ 110	\$ 170
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>					
OPERATING INCOME (LOSS)	\$ (905)	\$ (1,398)	\$ (197)	\$ 903	\$ (213)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
DEPRECIATION	2,811	569	2,189	53	-
CHANGES IN ASSETS AND LIABILITIES:					
ACCOUNTS RECEIVABLE	(1,443)	(68)	(1,452)	77	-
DUE FROM OTHER GOVERNMENTS	574	13	561	-	-
INVENTORIES	20	-	-	-	20
ACCOUNTS PAYABLE AND OTHER LIABILITIES	782	40	723	38	(19)
SALARIES AND BENEFITS PAYABLE	(3)	-	-	-	(3)
COMPENSATED ABSENCES PAYABLE	(14)	-	-	-	(14)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 1,822	\$ (844)	\$ 1,824	\$ 1,071	\$ (229)
<b>BREAKDOWN OF CASH AND CASH EQUIVALENTS</b>					
CASH AND CASH EQUIVALENTS	\$ 45,248	\$ 6,316	\$ 38,652	\$ 110	\$ 170
	\$ 45,248	\$ 6,316	\$ 38,652	\$ 110	\$ 170

Combining  
Financial  
Statements  
Internal Service  
Funds

Comprehensive Annual  
Financial Report



## **INTERNAL SERVICE FUNDS DESCRIPTIONS**

### ***GENERAL SERVICES GROUP***

The General Services Agency Fund accounts for the County's Printing Services, Records Management and Central Mail Services departments. Services which are available to all County departments and special districts are financed by user fees for services provided.

### ***TELEPHONE SERVICES***

The Telephone Services Fund accounts for Countywide telephone operations including related hardware, software, communication facilities, and a network of microwave sites.

### ***COMPUTER OPERATIONS***

The Computer Operations Fund accounts for 24-hour-per-day, Countywide data processing services including data entry, report distribution and distributed data processing with technical support.

### ***VEHICLE SERVICES***

The Vehicle Services Fund includes both the County Garage and Motor Pool. The Fund accounts for vehicle rental services to all County departments, and maintenance and repair services to the County's vehicle and heavy equipment fleet.

### ***RISK MANAGEMENT***

The Risk Management Fund accounts for the County's self-insured worker's compensation, public liability, property conservation and safety programs which are provided to all County departments and special districts.

### ***FLOOD CONTROL EQUIPMENT***

The Flood Control Equipment Fund accounts for heavy equipment rental and maintenance services provided to each of the six flood control zones within various geographical regions of the County.

COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
JUNE 30, 2006 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
<b>ASSETS</b>				
CURRENT ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 138,896	\$ 1,641	\$ 9,910	\$ 4,814
ACCOUNTS RECEIVABLE - NET	922	-	690	-
DUE FROM OTHER FUNDS	674	-	53	12
DUE FROM OTHER GOVERNMENTS	528	69	211	95
INVENTORIES	2,110	493	466	-
PREPAID ITEMS	1,619	825	115	-
TOTAL CURRENT ASSETS	144,749	3,028	11,445	4,921
NONCURRENT ASSETS:				
LAND, STRUCTURES AND IMPROVEMENTS	7,659	-	1,445	-
EQUIPMENT	56,020	1,209	14,226	7,751
ACCUMULATED DEPRECIATION AND AMORTIZATION	(41,256)	(991)	(14,003)	(5,728)
TOTAL NONCURRENT ASSETS	22,423	218	1,668	2,023
TOTAL ASSETS	167,172	3,246	13,113	6,944
<b>LIABILITIES</b>				
CURRENT LIABILITIES:				
ACCOUNTS PAYABLE	3,702	376	612	503
SALARIES AND BENEFITS PAYABLE	1,985	148	451	603
DUE TO OTHER FUNDS	957	5	58	26
DEFERRED REVENUE	300	300	-	-
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	39,122	-	-	-
COMPENSATED ABSENCES PAYABLE	1,766	146	484	636
CAPITAL LEASE OBLIGATIONS	27	24	-	-
TOTAL CURRENT LIABILITIES	47,859	999	1,605	1,768
NONCURRENT LIABILITIES:				
INTERFUND PAYABLE	2,000	-	2,000	-
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	88,111	-	-	-
COMPENSATED ABSENCES PAYABLE	1,915	96	512	585
CAPITAL LEASE OBLIGATIONS	46	46	-	-
TOTAL NONCURRENT LIABILITIES	92,072	142	2,512	585
TOTAL LIABILITIES	139,931	1,141	4,117	2,353
<b>NET ASSETS</b>				
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	20,905	148	223	2,023
UNRESTRICTED	6,336	1,957	8,773	2,568
TOTAL NET ASSETS (DEFICIT)	\$ 27,241	\$ 2,105	\$ 8,996	\$ 4,591

See accompanying independent auditor's report.

<b>VEHICLE SERVICES</b>	<b>RISK MANAGEMENT</b>	<b>FLOOD CONTROL EQUIPMENT</b>
\$ 8,612	\$ 112,159	\$ 1,760
232	-	-
90	366	153
153	-	-
1,151	-	-
-	679	-
<u>10,238</u>	<u>113,204</u>	<u>1,913</u>
6,214	-	-
21,478	147	11,209
(14,549)	(123)	(5,862)
<u>13,143</u>	<u>24</u>	<u>5,347</u>
<u>23,381</u>	<u>113,228</u>	<u>7,260</u>
1,019	1,171	21
443	338	2
707	94	67
-	-	-
-	39,122	-
257	243	-
-	-	3
<u>2,426</u>	<u>40,968</u>	<u>93</u>
-	-	-
-	88,111	-
599	123	-
-	-	-
<u>599</u>	<u>88,234</u>	<u>-</u>
<u>3,025</u>	<u>129,202</u>	<u>93</u>
13,143	24	5,344
<u>7,213</u>	<u>(15,998)</u>	<u>1,823</u>
<u>\$ 20,356</u>	<u>\$ (15,974)</u>	<u>\$ 7,167</u>

#### ASSETS

##### CURRENT ASSETS:

CASH AND CASH EQUIVALENTS  
ACCOUNTS RECEIVABLE - NET  
DUE FROM OTHER FUNDS  
DUE FROM OTHER GOVERNMENTS  
INVENTORIES  
PREPAID ITEMS  
TOTAL CURRENT ASSETS

##### NONCURRENT ASSETS:

LAND, STRUCTURES AND IMPROVEMENTS  
EQUIPMENT  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
TOTAL NONCURRENT ASSETS

##### TOTAL ASSETS

#### LIABILITIES

##### CURRENT LIABILITIES:

ACCOUNTS PAYABLE  
SALARIES AND BENEFITS PAYABLE  
DUE TO OTHER FUNDS  
DEFERRED REVENUE  
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS  
COMPENSATED ABSENCES PAYABLE  
CAPITAL LEASE OBLIGATIONS  
TOTAL CURRENT LIABILITIES

##### NONCURRENT LIABILITIES:

INTERFUND PAYABLE  
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS  
COMPENSATED ABSENCES PAYABLE  
CAPITAL LEASE OBLIGATIONS  
TOTAL NONCURRENT LIABILITIES

##### TOTAL LIABILITIES

#### NET ASSETS

INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT  
UNRESTRICTED

##### TOTAL NET ASSETS (DEFICIT)



COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (DEFICIT)  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
OPERATING REVENUES:				
CHARGES FOR CURRENT SERVICES	\$ 179,729	\$ 18,961	\$ 20,106	\$ 19,531
TOTAL OPERATING REVENUES	179,729	18,961	20,106	19,531
OPERATING EXPENSES:				
PROFESSIONAL SERVICES	6,724	643	1,423	1,733
SALARIES AND EMPLOYEE BENEFITS	31,219	2,475	7,494	9,765
SELF-INSURED CLAIMS	47,577	-	-	-
SERVICES AND SUPPLIES	55,147	15,511	8,326	6,830
DEPRECIATION AND AMORTIZATION	5,750	88	543	954
OTHER	340	-	-	-
TOTAL OPERATING EXPENSES	146,757	18,717	17,786	19,282
OPERATING INCOME (LOSS)	32,972	244	2,320	249
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	3,831	-	48	-
INTEREST EXPENSE	(4)	(3)	-	-
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	480	(8)	(23)	(27)
OTHER NONOPERATING REVENUES	15	15	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	4,322	4	25	(27)
CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS	37,294	248	2,345	222
TRANSFERS TO OTHER FUNDS (NOTE 7)	(5,773)	(183)	(236)	(460)
TRANSFERS FROM OTHER FUNDS (NOTE 7)	244	-	-	235
CHANGE IN NET ASSETS (DEFICIT)	31,765	65	2,109	(3)
NET ASSETS (DEFICIT), JULY 1, 2005	(4,524)	2,040	6,887	4,594
TOTAL NET ASSETS (DEFICIT), JUNE 30, 2006	\$ 27,241	\$ 2,105	\$ 8,996	\$ 4,591

See accompanying independent auditor's report.

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT	
\$ 19,902	\$ 97,764	\$ 3,465	OPERATING REVENUES:
19,902	97,764	3,465	CHARGES FOR CURRENT SERVICES
			TOTAL OPERATING REVENUES
1,203	1,722	-	OPERATING EXPENSES:
6,705	4,743	37	PROFESSIONAL SERVICES
-	47,577	-	SALARIES AND EMPLOYEE BENEFITS
11,339	11,377	1,764	SELF-INSURED CLAIMS
2,820	8	1,337	SERVICES AND SUPPLIES
-	340	-	DEPRECIATION AND AMORTIZATION
22,067	65,767	3,138	OTHER
(2,165)	31,997	327	TOTAL OPERATING EXPENSES
			OPERATING INCOME (LOSS)
378	3,350	55	NONOPERATING REVENUES (EXPENSES):
-	-	(1)	INTEREST REVENUE
358	-	180	INTEREST EXPENSE
-	-	-	GAIN (LOSS) ON SALE OF CAPITAL ASSETS
736	3,350	234	OTHER NONOPERATING REVENUES
(1,429)	35,347	561	TOTAL NONOPERATING REVENUES (EXPENSES)
(226)	(4,668)	-	CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS
9	-	-	TRANSFERS TO OTHER FUNDS (NOTE 7)
(1,646)	30,679	561	TRANSFERS FROM OTHER FUNDS (NOTE 7)
22,002	(46,653)	6,606	CHANGE IN NET ASSETS (DEFICIT)
\$ 20,356	\$ (15,974)	\$ 7,167	NET ASSETS (DEFICIT), JULY 1, 2004
			TOTAL NET ASSETS (DEFICIT), JUNE 30, 2006

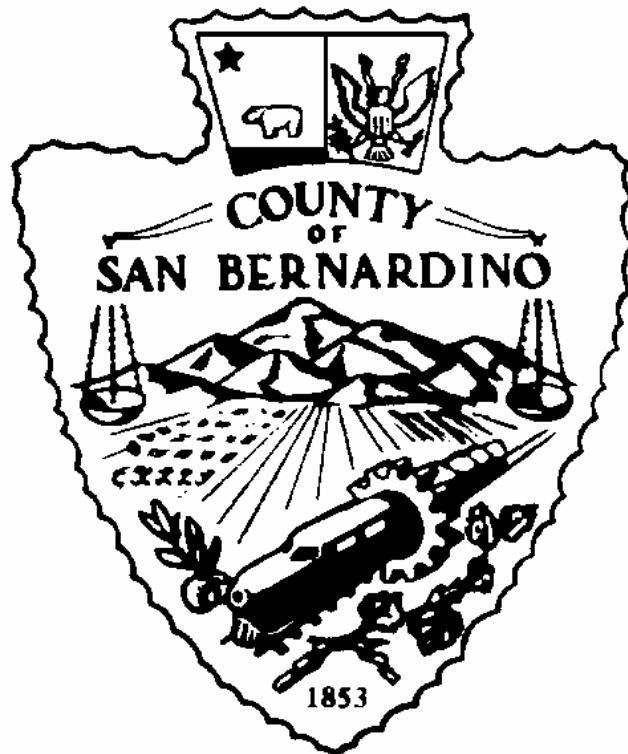
COUNTY OF SAN BERNARDINO  
STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS	VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>							
CASH RECEIVED FROM SERVICES	\$ 185,844	\$ 18,973	\$ 19,696	\$ 19,588	\$ 26,416	\$ 97,713	\$ 3,458
CASH PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES	(105,165)	(16,285)	(9,232)	(10,036)	(18,945)	(48,930)	(1,737)
CASH PAYMENTS TO EMPLOYEES FOR SERVICES	(30,757)	(2,663)	(7,904)	(8,970)	(6,593)	(4,591)	(36)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	49,922	25	2,560	582	878	44,192	1,685
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>							
OTHER NONOPERATING REVENUE	133	15	13	-	-	-	105
TRANSFERS RECEIVED	151	-	-	151	-	-	-
TRANSFERS PAID	(3,773)	(183)	764	540	(226)	(4,668)	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(3,489)	(168)	777	691	(226)	(4,668)	105
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>							
ACQUISITION OF CAPITAL ASSETS	(9,483)	-	(275)	(1,073)	(6,113)	(9)	(2,013)
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(106)	(35)	(45)	(26)	-	-	-
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(5)	(4)	-	-	-	-	(1)
PREPAID CAPITAL ASSET ITEM	(108)	-	(108)	-	-	-	-
PROCEEDS FROM SALE OF CAPITAL ASSETS	396	-	-	-	396	-	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(9,306)	(39)	(428)	(1,099)	(5,717)	(9)	(2,014)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>							
INTEREST ON INVESTMENTS	3,594	-	(12)	-	367	3,184	55
NET CASH PROVIDED BY INVESTING ACTIVITIES	3,594	-	(12)	-	367	3,184	55
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	40,721	(182)	2,897	174	(4,698)	42,699	(169)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	98,175	1,823	7,013	4,640	13,310	69,460	1,929
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 138,896	\$ 1,641	\$ 9,910	\$ 4,814	\$ 8,612	\$ 112,159	\$ 1,760
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>							
OPERATING INCOME (LOSS)	\$ 32,972	\$ 244	\$ 2,320	\$ 249	\$ (2,165)	\$ 31,997	\$ 327
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
DEPRECIATION	5,750	88	543	954	2,820	8	1,337
CHANGES IN ASSETS AND LIABILITIES:							
ACCOUNTS RECEIVABLE	(864)	-	(655)	-	(191)	-	(18)
DUE FROM OTHER GOVERNMENTS	92	(12)	200	(26)	(70)	-	-
DUE FROM OTHER FUNDS	154	23	46	1	135	(51)	-
INVENTORIES	(243)	127	(81)	-	(289)	-	-
PREPAID ITEMS	63	(108)	-	-	-	171	-
DEFERRED CHARGES	-	-	-	-	-	-	-
ACCOUNTS PAYABLE AND OTHER LIABILITIES	147	(339)	189	(622)	506	374	39
SALARIES AND BENEFITS PAYABLE	162	(9)	(46)	38	82	97	-
ESTIMATED LIABILITIES FOR LITIGATION AND SELF-INSURANCE CLAIMS	11,519	-	-	-	-	11,519	-
COMPENSATED ABSENCES PAYABLE	170	11	44	(12)	50	77	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 49,922	\$ 25	\$ 2,560	\$ 582	\$ 878	\$ 44,192	\$ 1,685
<b>BREAKDOWN OF CASH AND CASH EQUIVALENTS</b>							
CASH AND CASH EQUIVALENTS	\$ 138,896	\$ 1,641	\$ 9,910	\$ 4,814	\$ 8,612	\$ 112,159	\$ 1,760
	\$ 138,896	\$ 1,641	\$ 9,910	\$ 4,814	\$ 8,612	\$ 112,159	\$ 1,760

Combining  
Financial  
Statements  
Trust and  
Agency Funds

Comprehensive Annual  
Financial Report





## TRUST AND AGENCY FUNDS DESCRIPTIONS

### ***AGENCY FUNDS***

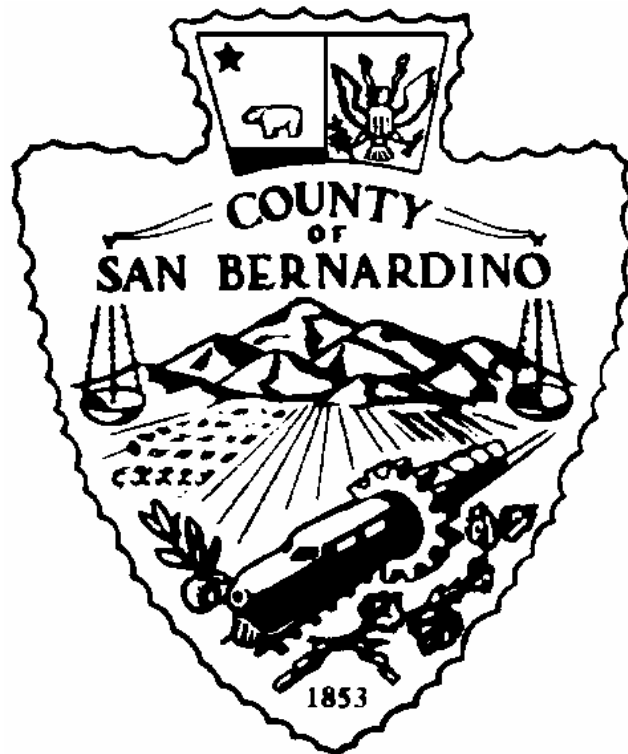
**Special Assessment Agency Funds** - The special assessment funds are administered by the County Treasurer and account for amounts collected from property owners for the payment of special assessment bond principal and interest. The special assessment bonds include both 1911 and 1915 Act Bonds and Mello-Roos Bonds.

**Other Agency Funds** - Accounts for other agency funds where the County holds money either in a custodial capacity for other entities, or as a clearing account to accumulate and hold certain monies until disbursement to the ultimate recipient.

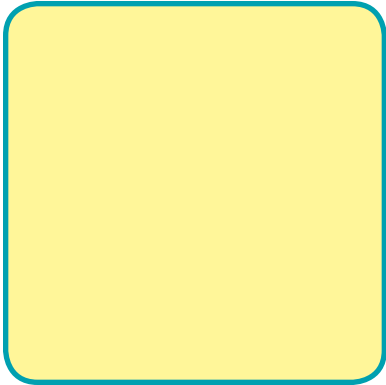
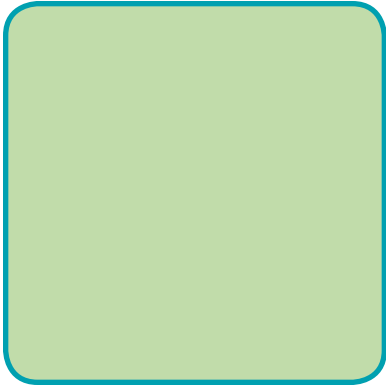
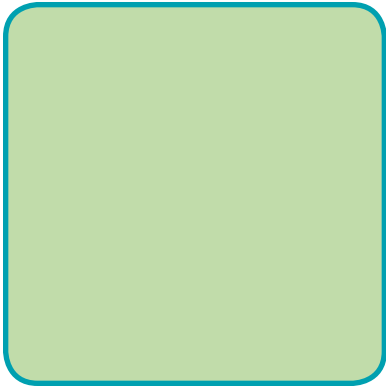
COUNTY OF SAN BERNARDINO  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	BALANCE JULY 1, 2005	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2006
<b>TOTAL COMBINED AGENCY FUNDS</b>				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 364,933	\$ 9,089,676	\$ 9,095,859	\$ 358,750
INVESTMENTS	7,212	1,675	7,212	1,675
TAXES RECEIVABLE	131,590	173,134	131,590	173,134
INTEREST RECEIVABLE	134	52	134	52
DUE FROM OTHER FUNDS	1,535	1,666	2,928	273
ADVANCES TO OTHER FUNDS	250	180	180	250
TOTAL ASSETS	<u>\$ 505,654</u>	<u>\$ 9,266,383</u>	<u>\$ 9,237,903</u>	<u>\$ 534,134</u>
LIABILITIES:				
DUE TO OTHER FUNDS	\$ 23,880	\$ 63,802	\$ 51,834	\$ 35,848
DUE TO OTHER GOVERNMENTS	481,774	500,370	483,858	498,286
TOTAL LIABILITIES	<u>\$ 505,654</u>	<u>\$ 564,172</u>	<u>\$ 535,692</u>	<u>\$ 534,134</u>
<b>SPECIAL ASSESSMENT AGENCY FUNDS</b>				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 4,119	\$ 2,720	\$ 3,792	\$ 3,047
DUE FROM OTHER FUNDS	25	23	25	23
TOTAL ASSETS	<u>\$ 4,144</u>	<u>\$ 2,743</u>	<u>\$ 3,817</u>	<u>\$ 3,070</u>
LIABILITIES:				
DUE TO OTHER GOVERNMENTS	\$ 4,144	\$ 3,070	\$ 4,144	\$ 3,070
TOTAL LIABILITIES	<u>\$ 4,144</u>	<u>\$ 3,070</u>	<u>\$ 4,144</u>	<u>\$ 3,070</u>
<b>OTHER AGENCY FUNDS</b>				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 360,814	\$ 9,086,956	\$ 9,092,067	\$ 355,703
INVESTMENTS	7,212	1,675	7,212	1,675
TAXES RECEIVABLE	131,590	173,134	131,590	173,134
INTEREST RECEIVABLE	134	52	134	52
DUE FROM OTHER FUNDS	1,510	1,643	2,903	250
ADVANCES TO OTHER FUNDS	250	180	180	250
TOTAL ASSETS	<u>\$ 501,510</u>	<u>\$ 9,263,640</u>	<u>\$ 9,234,086</u>	<u>\$ 531,064</u>
LIABILITIES:				
DUE TO OTHER FUNDS	\$ 23,880	\$ 63,802	\$ 51,834	\$ 35,848
DUE TO OTHER GOVERNMENTS	477,630	497,300	479,714	495,216
TOTAL LIABILITIES	<u>\$ 501,510</u>	<u>\$ 561,102</u>	<u>\$ 531,548</u>	<u>\$ 531,064</u>

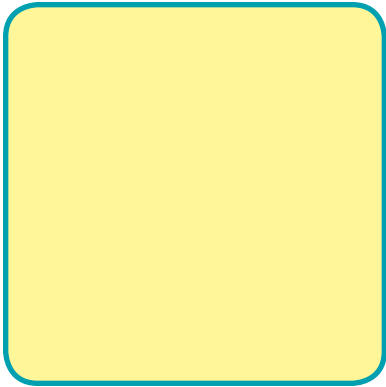
See accompanying independent auditor's report.







Combining Schedule  
of Revenues,  
Expenditures and  
Changes in Fund  
Balances (Deficit)  
Budget to Actual on  
Budgetary Basis



Comprehensive Annual  
Financial Report



The seal of the County of San Bernardino is located in the bottom left corner of the page. It features a shield with a mountain range, a river, and a train. The text "COUNTY OF SAN BERNARDINO" is written across the top of the shield, and the year "1853" is at the bottom. Above the shield is a crest with a star and a plow.



COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 92,674	\$ 109,359	\$ 16,685
LICENSES, PERMITS AND FRANCHISES	274	292	18
FINES, FORFEITURES AND PENALTIES	9,990	8,273	(1,717)
REVENUES FROM USE OF MONEY AND PROPERTY	10,214	13,567	3,353
AID FROM OTHER GOVERNMENTAL AGENCIES	334,596	224,298	(110,298)
CHARGES FOR CURRENT SERVICES	43,228	39,731	(3,497)
OTHER REVENUES	39,594	36,901	(2,693)
TOTAL REVENUES	530,570	432,421	(98,149)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	46,300	9,667	36,633
PUBLIC PROTECTION	294,452	170,703	123,749
PUBLIC WAYS AND FACILITIES	110,781	69,253	41,528
HEALTH AND SANITATION	24,059	5,918	18,141
PUBLIC ASSISTANCE	121,551	85,497	36,054
EDUCATION	15,317	14,277	1,040
RECREATION AND CULTURAL SERVICES	9,962	5,467	4,495
DEBT SERVICE:			
PRINCIPAL	5,263	4,062	1,201
INTEREST AND FISCAL CHARGES	1,517	586	931
CAPITAL OUTLAY	74,559	19,940	54,619
TOTAL EXPENDITURES	703,761	385,370	318,391
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(173,191)	47,051	220,242
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(87,329)	(50,871)	36,458
TRANSFERS FROM OTHER FUNDS	51,595	35,934	(15,661)
LONG-TERM DEBT ISSUED	7,118	2,118	(5,000)
INCEPTION OF CAPITAL LEASE OBLIGATIONS	622	622	-
SALE OF CAPITAL ASSETS	622	622	-
TOTAL OTHER FINANCING SOURCES (USES)	(16,672)	(8,803)	7,869
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(189,863)	38,248	228,111
FUND BALANCE, JULY 1, 2005	206,537	206,537	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ 16,674	\$ 244,785	\$ 228,111

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	225	234	9
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	406	821	415
AID FROM OTHER GOVERNMENTAL AGENCIES	59,084	52,903	(6,181)
CHARGES FOR CURRENT SERVICES	3,969	1,448	(2,521)
OTHER REVENUES	336	1,709	1,373
TOTAL REVENUES	64,020	57,115	(6,905)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	67,926	57,592	10,334
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	960	925	35
INTEREST AND FISCAL CHARGES	238	132	106
CAPITAL OUTLAY	2,985	1,485	1,500
TOTAL EXPENDITURES	72,109	60,134	11,975
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,089)	(3,019)	5,070
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,226)	(1,599)	627
TRANSFERS FROM OTHER FUNDS	13,700	12,750	(950)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	100	1,136	1,036
TOTAL OTHER FINANCING SOURCES (USES)	11,574	12,287	713
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	3,485	9,268	5,783
FUND BALANCE, JULY 1, 2005	(3,310)	(3,310)	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ 175	\$ 5,958	\$ 5,783

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	COUNTY FREE LIBRARY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 10,931	\$ 11,221	\$ 290
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	1,067	987	(80)
CHARGES FOR CURRENT SERVICES	1,170	1,105	(65)
OTHER REVENUES	423	512	89
TOTAL REVENUES	13,591	13,825	234
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	15,317	14,277	1,040
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	85	45	40
INTEREST AND FISCAL CHARGES	86	69	17
CAPITAL OUTLAY	32	8	24
TOTAL EXPENDITURES	15,520	14,399	1,121
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,929)	(574)	1,355
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,881)	(2,852)	29
TRANSFERS FROM OTHER FUNDS	3,807	3,807	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	926	955	29
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,003)	381	1,384
FUND BALANCE, JULY 1, 2005	464	464	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ (539)	\$ 845	\$ 1,384

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	ECONOMIC AND COMMUNITY DEVELOPMENT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 40	\$ 29	\$ (11)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	6	3	(3)
REVENUES FROM USE OF MONEY AND PROPERTY	763	731	(32)
AID FROM OTHER GOVERNMENTAL AGENCIES	32,212	17,579	(14,633)
CHARGES FOR CURRENT SERVICES	-	5	5
OTHER REVENUES	4,816	4,955	139
TOTAL REVENUES	37,837	23,302	(14,535)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	51,755	23,366	28,389
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	50	39	11
TOTAL EXPENDITURES	51,805	23,405	28,400
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,968)	(103)	13,865
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,198)	(1,325)	873
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	4	4
TOTAL OTHER FINANCING SOURCES (USES)	(2,198)	(1,321)	877
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(16,166)	(1,424)	14,742
FUND BALANCE, JULY 1, 2005	16,120	16,120	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ (46)	\$ 14,696	\$ 14,742

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	AGING AND ADULT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	18	26	8
AID FROM OTHER GOVERNMENTAL AGENCIES	4,832	4,162	(670)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	5	-	(5)
TOTAL REVENUES	4,855	4,188	(667)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	7,258	5,152	2,106
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	7,258	5,152	2,106
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,403)	(964)	1,439
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(36)	(36)	-
TRANSFERS FROM OTHER FUNDS	1,047	998	(49)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,011	962	(49)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,392)	(2)	1,390
FUND BALANCE, JULY 1, 2005	1,391	1,391	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ (1)	\$ 1,389	\$ 1,390

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	JOBS AND EMPLOYMENT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	204	218	14
AID FROM OTHER GOVERNMENTAL AGENCIES	16,177	12,390	(3,787)
CHARGES FOR CURRENT SERVICES	-	2	2
OTHER REVENUES	-	-	-
TOTAL REVENUES	16,381	12,610	(3,771)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	16,270	12,359	3,911
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	20	-	20
TOTAL EXPENDITURES	16,290	12,359	3,931
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	91	251	160
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(202)	(202)	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(202)	(202)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(111)	49	160
FUND BALANCE, JULY 1, 2005	112	112	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ 1	\$ 161	\$ 160

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	MICROGRAPHICS FEES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	6,258	6,391	133
OTHER REVENUES	-	-	-
TOTAL REVENUES	6,258	6,391	133
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	17,105	3,228	13,877
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	2,875	268	2,607
TOTAL EXPENDITURES	19,980	3,496	16,484
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,722)	2,895	16,617
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(367)	(65)	302
TRANSFERS FROM OTHER FUNDS	289	-	(289)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(78)	(65)	13
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(13,800)	2,830	16,630
FUND BALANCE, JULY 1, 2005	13,800	13,800	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ -	\$ 16,630	\$ 16,630

See accompanying independent auditor's report.



COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 21,081	\$ 24,381	\$ 3,300
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	90	32	(58)
REVENUES FROM USE OF MONEY AND PROPERTY	2,034	1,171	(863)
AID FROM OTHER GOVERNMENTAL AGENCIES	48,027	30,110	(17,917)
CHARGES FOR CURRENT SERVICES	15,402	15,575	173
OTHER REVENUES	14,099	4,692	(9,407)
TOTAL REVENUES	100,733	75,961	(24,772)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	4,499	1,174	3,325
PUBLIC PROTECTION	89,607	63,040	26,567
PUBLIC WAYS AND FACILITIES	3,594	1,355	2,239
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	2,888	1,119	1,769
DEBT SERVICE:			
PRINCIPAL	2,862	2,369	493
INTEREST AND FISCAL CHARGES	268	202	66
CAPITAL OUTLAY	15,591	5,816	9,775
TOTAL EXPENDITURES	119,309	75,075	44,234
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,576)	886	19,462
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(17,105)	(8,342)	8,763
TRANSFERS FROM OTHER FUNDS	16,003	11,325	(4,678)
LONG-TERM DEBT ISSUED	2,118	2,118	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	622	622	-
SALE OF CAPITAL ASSETS	-	74	74
TOTAL OTHER FINANCING SOURCES (USES)	1,638	5,797	4,159
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(16,938)	6,683	23,621
FUND BALANCE, JULY 1, 2005	25,366	25,366	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ 8,428	\$ 32,050	\$ 23,622

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	COURTHOUSE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	2,985	2,305	(680)
REVENUES FROM USE OF MONEY AND PROPERTY	15	33	18
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	3,000	2,338	(662)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,000	2,338	(662)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(3,009)	(2,340)	669
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,009)	(2,340)	669
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(9)	(2)	7
FUND BALANCE, JULY 1, 2005	(66)	(66)	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ (75)	\$ (68)	\$ 7

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	2,985	2,832	(153)
REVENUES FROM USE OF MONEY AND PROPERTY	15	40	25
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	3,000	2,872	(128)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,000	2,872	(128)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(3,011)	(2,875)	136
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,011)	(2,875)	136
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11)	(3)	8
FUND BALANCE, JULY 1, 2005	(82)	(82)	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ (93)	\$ (85)	\$ 8

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	FLOOD CONTROL DISTRICT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 23,436	\$ 29,390	\$ 5,954
LICENSES, PERMITS AND FRANCHISES	49	58	9
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	2,403	4,250	1,847
AID FROM OTHER GOVERNMENTAL AGENCIES	56,191	33,058	(23,133)
CHARGES FOR CURRENT SERVICES	8	1	(7)
OTHER REVENUES	718	1,748	1,030
TOTAL REVENUES	82,805	68,505	(14,300)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	129,129	58,864	70,265
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	1,356	723	633
INTEREST AND FISCAL CHARGES	789	77	712
CAPITAL OUTLAY	520	191	329
TOTAL EXPENDITURES	131,794	59,855	71,939
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(48,989)	8,650	57,639
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(9,991)	(440)	9,551
TRANSFERS FROM OTHER FUNDS	6,512	956	(5,556)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	9,000	263	(8,737)
TOTAL OTHER FINANCING SOURCES (USES)	5,521	779	(4,742)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(43,468)	9,429	52,897
FUND BALANCE, JULY 1, 2005	49,604	49,604	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ 6,136	\$ 59,033	\$ 52,897

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 22,528	\$ 24,748	\$ 2,220
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	60	73	13
AID FROM OTHER GOVERNMENTAL AGENCIES	2,881	498	(2,383)
CHARGES FOR CURRENT SERVICES	4,996	4,201	(795)
OTHER REVENUES	1,021	565	(456)
TOTAL REVENUES	31,486	30,085	(1,401)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	32,024	27,543	4,481
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	1,730	1,553	177
TOTAL EXPENDITURES	33,754	29,096	4,658
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,268)	989	3,257
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(4,037)	(2,310)	1,727
TRANSFERS FROM OTHER FUNDS	1,795	1,622	(173)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,242)	(688)	1,554
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(4,510)	301	4,811
FUND BALANCE, JULY 1, 2005	5,701	5,701	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ 1,191	\$ 6,002	\$ 4,811

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 1,291	\$ 1,589	\$ 298
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	53	45	(8)
AID FROM OTHER GOVERNMENTAL AGENCIES	1,604	49	(1,555)
CHARGES FOR CURRENT SERVICES	810	689	(121)
OTHER REVENUES	60	15	(45)
TOTAL REVENUES	3,818	2,387	(1,431)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	3,334	2,094	1,240
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	42	-	42
TOTAL EXPENDITURES	3,376	2,094	1,282
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	442	293	(149)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(1,307)	(117)	1,190
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	27	27
TOTAL OTHER FINANCING SOURCES (USES)	(1,307)	(90)	1,217
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(865)	203	1,068
FUND BALANCE, JULY 1, 2005	980	980	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ 115	\$ 1,183	\$ 1,068

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	TOBACCO TAX PROGRAM		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	14	21	7
AID FROM OTHER GOVERNMENTAL AGENCIES	3,055	2,950	(105)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	3,069	2,971	(98)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	3,231	3,127	104
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	3,231	3,127	104
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(162)	(156)	6
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2)	-	2
TRANSFERS FROM OTHER FUNDS	2	-	(2)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(162)	(156)	6
FUND BALANCE, JULY 1, 2005	2,290	2,290	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ 2,128	\$ 2,134	\$ 6

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	SPECIAL AVIATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	552	324	(228)
AID FROM OTHER GOVERNMENTAL AGENCIES	26,621	4,463	(22,158)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	374	-	(374)
TOTAL REVENUES	27,547	4,787	(22,760)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	3,237	601	2,636
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	29,916	3,964	25,952
TOTAL EXPENDITURES	33,153	4,565	28,588
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,606)	222	5,828
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,229)	-	2,229
TRANSFERS FROM OTHER FUNDS	4,045	179	(3,866)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,816	179	(1,637)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,790)	401	4,191
FUND BALANCE, JULY 1, 2005	3,777	3,777	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ (13)	\$ 4,178	\$ 4,191

See accompanying independent auditor's report.



COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	LOCAL LAW ENFORCEMENT BLOCK GRANT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	4	4
AID FROM OTHER GOVERNMENTAL AGENCIES	1,399	1,049	(350)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	1,399	1,053	(346)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	1,266	947	319
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	98	-	98
TOTAL EXPENDITURES	1,364	947	417
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	35	106	71
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(98)	(87)	11
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(98)	(87)	11
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(63)	19	82
FUND BALANCE, JULY 1, 2005	63	63	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ -	\$ 82	\$ 82

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	PRESCHOOL SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	33	33
AID FROM OTHER GOVERNMENTAL AGENCIES	38,952	36,894	(2,058)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	161	350	189
TOTAL REVENUES	39,113	37,277	(1,836)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	38,694	37,076	1,618
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST	-	-	-
CAPITAL OUTLAY	80	67	13
TOTAL EXPENDITURES	38,774	37,143	1,631
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	339	134	(205)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(181)	(181)	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	7	7
TOTAL OTHER FINANCING SOURCES (USES)	(181)	(174)	7
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	158	(40)	(198)
FUND BALANCE, JULY 1, 2005	(138)	(138)	-
FUND BALANCE, JUNE 30, 2006	\$ 20	\$ (178)	\$ (198)

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	SHERIFF'S SPECIAL PROJECTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	75	-	(75)
REVENUES FROM USE OF MONEY AND PROPERTY	146	226	80
AID FROM OTHER GOVERNMENTAL AGENCIES	10,855	5,444	(5,411)
CHARGES FOR CURRENT SERVICES	3,617	3,155	(462)
OTHER REVENUES	2,718	3,177	459
TOTAL REVENUES	17,411	12,002	(5,409)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	19,205	8,201	11,004
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	5,005	2,121	2,884
TOTAL EXPENDITURES	24,210	10,322	13,888
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,799)	1,680	8,479
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(252)	-	252
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	1,600	1,229	(371)
TOTAL OTHER FINANCING SOURCES (USES)	1,348	1,229	(119)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(5,451)	2,909	8,360
FUND BALANCE, JULY 1, 2005	5,436	5,436	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ (15)	\$ 8,345	\$ 8,360

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	SPECIAL TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 6,593	\$ 7,946	\$ 1,353
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	298	794	496
AID FROM OTHER GOVERNMENTAL AGENCIES	1,813	1,448	(365)
CHARGES FOR CURRENT SERVICES	2,301	3,137	836
OTHER REVENUES	-	157	157
TOTAL REVENUES	11,005	13,482	2,477
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	30,643	9,217	21,426
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	10	8	2
TOTAL EXPENDITURES	30,653	9,225	21,428
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,648)	4,257	23,905
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	-	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(19,648)	4,257	23,905
FUND BALANCE, JULY 1, 2005	20,005	20,005	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ 357	\$ 24,262	\$ 23,905

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	REDEVELOPMENT AGENCY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 4,983	\$ 8,375	\$ 3,392
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	175	477	302
AID FROM OTHER GOVERNMENTAL AGENCIES	74	-	(74)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	47	47
TOTAL REVENUES	<u>5,232</u>	<u>8,899</u>	<u>3,667</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	21,145	3,273	17,872
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	106	106	-
CAPITAL OUTLAY	5,707	2,424	3,283
TOTAL EXPENDITURES	<u>26,958</u>	<u>5,803</u>	<u>21,155</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(21,726)</u>	<u>3,096</u>	<u>24,822</u>
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,258)	(209)	2,049
TRANSFERS FROM OTHER FUNDS	412	19	(393)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,846)</u>	<u>(190)</u>	<u>1,656</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(23,572)</u>	<u>2,906</u>	<u>26,478</u>
FUND BALANCE, JULY 1, 2005	<u>12,760</u>	<u>12,760</u>	<u>-</u>
FUND BALANCE (DEFICIT), JUNE 30, 2006	<u>\$ (10,812)</u>	<u>\$ 15,666</u>	<u>\$ 26,478</u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	OTHER SPECIAL REVENUE		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 1,791	\$ 1,680	\$ (111)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	3,849	3,101	(748)
REVENUES FROM USE OF MONEY AND PROPERTY	3,058	4,280	1,222
AID FROM OTHER GOVERNMENTAL AGENCIES	29,752	20,314	(9,438)
CHARGES FOR CURRENT SERVICES	4,697	4,022	(675)
OTHER REVENUES	19,669	18,974	(695)
TOTAL REVENUES	62,816	52,371	(10,445)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	3,551	1,992	1,559
PUBLIC PROTECTION	23,202	12,108	11,094
PUBLIC WAYS AND FACILITIES	5,381	488	4,893
HEALTH AND SANITATION	20,828	2,791	18,037
PUBLIC ASSISTANCE	7,574	7,544	30
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	3,740	2,254	1,486
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	6,108	1,996	4,112
TOTAL EXPENDITURES	70,384	29,173	41,211
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,568)	23,198	30,766
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(48,729)	(27,891)	20,838
TRANSFERS FROM OTHER FUNDS	3,983	4,278	295
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	32	32
TOTAL OTHER FINANCING SOURCES (USES)	(44,746)	(23,581)	21,165
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(52,314)	(383)	51,931
FUND BALANCE, JULY 1, 2005	52,264	52,264	-
FUND BALANCE (DEFICIT), JUNE 30, 2006	\$ (50)	\$ 51,881	\$ 51,931

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS  
CERTAIN CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	2	367	365
AID FROM OTHER GOVERNMENTAL AGENCIES	16,096	1,897	(14,199)
CHARGES FOR CURRENT SERVICES	-	1	1
OTHER REVENUES	3,692	2,765	(927)
TOTAL REVENUES	19,790	5,030	(14,760)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	9,884	1,575	8,309
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	4,225	656	3,569
TOTAL EXPENDITURES	14,109	2,231	11,878
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,681	2,799	(2,882)
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	(10,706)	-	10,706
TRANSFERS FROM OTHER FUNDS	164,891	(1,528)	(166,419)
LONG-TERM DEBT ISSUED	-	107,943	107,943
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	154,185	106,415	(47,770)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	159,866	109,214	(50,652)
FUND BALANCE (DEFICIT), JULY 1, 2005	143	143	-
FUND BALANCE, JUNE 30, 2006	\$ 160,009	\$ 109,357	\$ (50,652)

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	CAPITAL IMPROVEMENTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	2	83	81
AID FROM OTHER GOVERNMENTAL AGENCIES	16,096	322	(15,774)
CHARGES FOR CURRENT SERVICES	-	1	1
OTHER REVENUES	3,531	2,765	(766)
TOTAL REVENUES	19,629	3,171	(16,458)
EXPENDITURES:			
GENERAL GOVERNMENT	6,384	1,575	4,809
CAPITAL OUTLAY	190,530	69,159	121,371
TOTAL EXPENDITURES	196,914	70,734	126,180
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(177,285)	(67,563)	109,722
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	(8,223)	(3,043)	5,180
TRANSFERS FROM OTHER FUNDS	146,561	99,256	(47,305)
LONG-TERM DEBT ISSUED	-	-	-
SALE OF FIXED ASSETS	23	-	(23)
TOTAL OTHER FINANCING SOURCES	138,361	96,213	(42,148)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(38,924)	28,650	67,574
FUND BALANCE (DEFICIT), JULY 1, 2005	38,918	38,918	-
FUND BALANCE, JUNE 30, 2006	\$ (6)	\$ 67,568	\$ 67,574

See accompanying independent auditor's report.



COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	14	14
AID FROM OTHER GOVERNMENTAL AGENCIES	-	1,575	1,575
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	1,589	1,589
EXPENDITURES:			
GENERAL GOVERNMENT	-	-	-
CAPITAL OUTLAY	4,317	197	4,120
TOTAL EXPENDITURES	4,317	197	4,120
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,317)	1,392	(5,709)
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	-	-	-
TRANSFERS FROM OTHER FUNDS	4,317	1,228	(3,089)
LONG-TERM DEBT ISSUED	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	4,317	1,228	(3,089)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	2,620	2,620
FUND BALANCE (DEFICIT), JULY 1, 2005	21	21	-
FUND BALANCE, JUNE 30, 2006	\$ 21	\$ 2,641	\$ 2,620

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	243	243
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	161	-	(161)
TOTAL REVENUES	161	243	82
EXPENDITURES:			
GENERAL GOVERNMENT	3,500	-	3,500
CAPITAL OUTLAY	11,756	3,704	8,052
TOTAL EXPENDITURES	15,256	3,704	11,552
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,095)	(3,461)	11,634
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	(2,483)	-	2,483
TRANSFERS FROM OTHER FUNDS	10,613	7,459	(3,154)
LONG-TERM DEBT ISSUED	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	8,130	7,459	(671)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(6,965)	3,998	10,963
FUND BALANCE (DEFICIT), JULY 1, 2005	6,383	6,383	-
FUND BALANCE, JUNE 30, 2006	\$ (582)	\$ 10,381	\$ 10,963

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)  
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)  
CERTAIN CAPITAL PROJECTS FUNDS  
YEAR ENDED JUNE 30, 2006 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	27	27
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	27	27
EXPENDITURES:			
GENERAL GOVERNMENT	-	-	-
CAPITAL OUTLAY	4,225	656	3,569
TOTAL EXPENDITURES	4,225	656	3,569
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,225)	(629)	3,596
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	-	-	-
TRANSFERS FROM OTHER FUNDS	3,400	1,515	(1,885)
LONG-TERM DEBT ISSUED	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	3,400	1,515	(1,885)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(825)	886	1,711
FUND BALANCE (DEFICIT), JULY 1, 2005	143	929	786
FUND BALANCE, JUNE 30, 2006	\$ (682)	\$ 1,815	\$ 2,497

See accompanying independent auditor's report.